

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

KC WRIGHT ADMINISTRATION CENTER  
BOARD ROOM  
600 SE 3RD AVENUE  
FORT LAUDERDALE, FLORIDA

THURSDAY, AUGUST 4, 2022  
11:00 A.M. - 1:36 P.M.

Court Reporter:  
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Bass Reporting Service, Inc.  
633 SE 3rd Avenue, Suite 200  
Fort Lauderdale, FL 33301

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1 COMMITTEE MEMBERS IN ATTENDANCE:

- 2 MR. ANDREW MEDVIN, CHAIR  
MS. MARY FERTIG, VICE CHAIR (Telephonically)  
3 MR. ANTHONY DE MEO  
MS. ITOHAN IGHODARO  
4 DR. NATHALIE LYNCH-WALSH  
MR. ROBERT MAYERSOHN  
5 MS. PHYLLIS SHAW  
MS. JACLYN STRAUSS

6  
7 OFFICE OF THE CHIEF AUDITOR STAFF:

- 8 MR. JORIS JABOUIN, Chief Auditor  
MS. ALI ARCESE, Audit Director  
9 MR. ERIC SEIFER, Auditor III  
MS. MICHELE MARQUARDT, Executive Secretary  
10 MS. JENNIFER DAILEY, Clerk Spec C  
MS. WANDA RADCLIFF, Clerk Spec B

11  
12 DISTRICT STAFF:

- 13 MS. ERUM MOTIWALA, Chief Financial Officer, Office of  
the Chief Financial Officer  
14 MS. GERRI ARLOTTA, Assistant Director of Accounting  
& Financial Reporting

15  
16  
17 INVITED GUESTS:

- 18 MR. EDDY CASTANEDA, Audit Senior Manager, MSL CPAs &  
Advisors  
19 MR. TIM BASS, Court Reporter, United Reporting

20 PUBLIC SPEAKER:

- 21 Terri Hankerson, Security Specialist, Safety &  
Security Operations Area 14  
22  
23  
24  
25

1 Thereupon, the following proceedings were had:

2 - - -

3 MR. JABOUIN: Good morning. It is 11 a.m.  
4 and we are ready to begin the Audit Committee  
5 Meeting for the School Board of Broward County,  
6 Florida.

7 Do we have any public speakers?

8 MR. SEIFER: No public speakers.

9 MR. JABOUIN: Thank you.

10 And for this meeting I am advised to let  
11 everybody know to please speak into the  
12 microphone. Six to eight inches is the distance  
13 that we are asked for people to keep between the  
14 microphones so that you can be heard.

15 I'm Joris Jabouin. I am the chief auditor  
16 for the School Board of Broward County, Florida.  
17 I will serve as chair for this meeting, chair  
18 pro-tem until the election of the chair and the  
19 vice chair.

20 I would also like to ask everyone to please  
21 stand for the Pledge of Allegiance.

22 (Whereupon, the Pledge of Allegiance was  
23 recited.)

24 MR. JABOUIN: A roll call for the audit  
25 committee members and those in attendance.

1 Ms. Rebecca Dahl is excused.

2 Mr. Anthony De Meo?

3 MR. DE MEO: Here.

4 MR. JABOUIN: Ms. Mary Fertig on the phone?

5 MS. FERTIG: I'm here.

6 MR. JABOUIN: Ms. Itohan Ighodaro?

7 MS. IGHODARO: Here.

8 MR. JABOUIN: Dr. Nathalie Lynch-Walsh?

9 (No response.)

10 MR. JABOUIN: Mr. Robert Mayersohn?

11 MR. MAYERSOHN: Here.

12 MR. JABOUIN: Mr. Andrew Medvin?

13 MR. MEDVIN: Here.

14 MR. JABOUIN: Ms. Phyllis Shaw?

15 MS. SHAW: Present.

16 MR. JABOUIN: And Ms. Jaclyn Strauss?

17 MS. STRAUSS: Present.

18 MR. JABOUIN: Thank you.

19 With respect to the agenda, it was posted on  
20 Thursday, July 28th. The related documents were  
21 also posted on-line on the Office of Chief  
22 Auditor website on that date. Packages were  
23 mailed to committee members who requested them at  
24 their businesses or homes that same day. And  
25 also communication went out to the school board

1 members and audit committee members, the cabinet  
2 and other parties that afternoon that the agenda  
3 and the meeting documents were posted to the  
4 Office of the Chief Auditor's website.

5 Are there any questions on the agenda?

6 MS. SHAW: Phyllis Shaw, motion to approve.

7 MR. JABOUIN: Motion by Ms. Shaw. Second,  
8 please?

9 MR. MAYERSOHN: Second.

10 MR. JABOUIN: Second by Mr. Mayersohn.

11 All in favor please say aye.

12 COMMITTEE MEMBERS: Aye.

13 MR. JABOUIN: All opposed?

14 (No response.)

15 MR. JABOUIN: The motion carries.

16 Agenda Item Number 4, the Chief Auditor's  
17 Administrative Matters, with respect to the  
18 district's annual training program for school  
19 board established advisory committee members,  
20 this is a new fiscal school year and we will need  
21 the members to complete it again. The members  
22 that have previously completed this on-line  
23 training will be guided through a shorter version  
24 of the training than the initial training that  
25 they took. We will be sending that link to your

1 email addresses during this meeting. We also  
2 have left in your area a paper with the link  
3 printed on it as well. I kindly ask the  
4 committee members to, please, complete this  
5 training by August 26th so that I can report the  
6 status at the committee's next meeting on April  
7 8th [sic].

8           Regarding the Acknowledgment of School Board  
9 Advisory Committee Member Responsibilities Form,  
10 we will need to complete the form for fiscal year  
11 2023. The forms, we have left them in your work  
12 area and I've asked Ms. Radcliff to collect them  
13 from you. We are also emailing them to the  
14 committee members that are not present.

15           With respect to the parking passes, the  
16 document has been left in your area. For the  
17 members that are not here we will send them to  
18 you. Please complete them. If you can complete  
19 them now and provide them to Ms. Radcliff, she  
20 can -- or if you can scan them over to her before  
21 August 26th when we send you your package for the  
22 next meeting on September 8th, which we'll send  
23 out on September 2nd, we will be able to include  
24 the parking pass with your package. We do need  
25 the old ones back and we ask you to please return

1 them.

2 The audit committee timeframes are listed.  
3 They are not required, they only serve as a  
4 guide. We ask the committee members to please  
5 try to pay attention to them because district  
6 staff comes in and out as well as outsiders who  
7 also have meetings. They come in and out and we  
8 do want to be respectful of committee members  
9 time.

10 I also want to pause to acknowledge and  
11 welcome Dr. Nathalie Lynch-Walsh to the meeting.

12 Please indicate your presence.

13 DR. LYNCH-WALSH: Dr. Nathalie Lynch-Walsh,  
14 Nora Rupert's appointee.

15 MR. JABOUIN: Thank you.

16 And I neglected to take a full attendance for  
17 the rest of the meeting.

18 We have Tim Bass, and your name?

19 MS. ARLOTTA: Gerri Arlotta.

20 MR. JABOUIN: Gerri Arlotta. Your position  
21 and department?

22 MS. ARLOTTA: Assistant Director of  
23 Accounting & Financial Reporting.

24 MS. ARCESE: Ali Arcese, Audit Director.

25 MS. RADCLIFF: Wanda Radcliff, Office of the

1 Chief Auditor.

2 MS. MARQUARDT: Michele Marquardt, Office of  
3 the Chief Auditor.

4 MS. DAILEY: Jennifer Dailey, Office of the  
5 Chief Auditor.

6 MR. JABOUIN: And we have Eric Seifer also in  
7 the room.

8 MR. MAYERSOHN: Who's representing the  
9 Superintendent?

10 MR. JABOUIN: We don't have a  
11 Superintendent's designee at today's meeting.

12 MR. MAYERSOHN: Can we make note of that for  
13 the record?

14 MR. JABOUIN: It is noted. And if there are  
15 any comments for the Superintendent I will make  
16 note of that and forward that to the  
17 Superintendent.

18 With respect to the behavioral threat  
19 assessment training and testing that is going on,  
20 I wanted to report to the audit committee that  
21 that fieldwork is ongoing. I did receive an  
22 update from RSM at 8 a.m. this morning. They did  
23 start the fieldwork in July and it occurred  
24 throughout the month of July. They are currently  
25 in August, now, reviewing the fieldwork that has



1        been done and they're going through the vetting  
2        processes for any documents that are needed to go  
3        back with the schools and be able to obtain any  
4        potential missing documents. Then they will be  
5        asking if any lingering issues remain for any  
6        action plans for any potential issues. Then a  
7        report will be compiled.

8                Part of the challenge that they're  
9        experiencing is that school personnel is not  
10       widely available during the summers, but they are  
11       working through it.

12               So in accordance with comments from the audit  
13       committee as well as the school board members  
14       there will be more behavioral threat assessment  
15       audits during this school year. So the strategy  
16       is as follows. It's to complete the ongoing  
17       fieldwork that's being done that covers school  
18       year 22 and then a second report with fieldwork  
19       that will be occurring in October and November,  
20       and then reported subsequent to that, and then a  
21       third report with fieldwork that would occur in  
22       February, March and potentially April that would  
23       also be reported to the audit committee.

24               Also, later today I'll be discussing School  
25       Board Policy 1700, Office of the Chief Auditor,

1 that's Agenda Item Number 13, but I also wanted  
2 to let the audit committee members know that  
3 Tuesday, August 9th, I will also have a workshop  
4 for the chief auditor's evaluation with the  
5 school board members. That begins a 10:00 a.m.  
6 This is required by the chief auditor's contract  
7 and requested by the board. I encourage the  
8 members to watch that either live or on delay as  
9 the meetings are all maintained.

10 DR. LYNCH-WALSH: Mr. Mayersohn?

11 MR. MAYERSOHN: I'm not --

12 MR. JABOUIN: Oh, I'm sorry, I did not notice  
13 that there were any hands.

14 DR. LYNCH-WALSH: You're not chairing the  
15 meeting?

16 MR. MAYERSOHN: No, because we're  
17 transitioning.

18 MR. JABOUIN: Ms. Strauss?

19 MR. MAYERSOHN: Or possibly transitioning. I  
20 don't know.

21 MS. STRAUSS: Yes, on the behavioral threat  
22 assessment and the revised audit schedule, I  
23 believe what we asked the superintendent for and  
24 put forth through this floor was a monthly update  
25 on progress. I understand and appreciate that

1 there are formal audits going on more frequently,  
2 however, I would like to know the audit that  
3 started in July for the school year that we just  
4 closed, what is the expected close date; when  
5 will we see the completed report? And then we  
6 were never introduced to the gentleman, I  
7 believe, that was in a new position that Dr.  
8 Cartwright hired to oversee all of this. And I  
9 believe my request, if we pull the record, was to  
10 consider the monthly report as part of his  
11 ongoing duties in his capacity. I did not get  
12 any feedback in regards to that and I would like  
13 to have an update on since there's nobody from  
14 the superintendent's office here to represent.  
15 And I'd also like to know what is going to be  
16 included in these more frequent audits that will  
17 be able to ensure the greatest transparency as  
18 well as usefulness.

19 As we know the trial currently going on right  
20 now for the murder of MSD is very heightened  
21 right now and is extremely impacting this  
22 community. And I do not want this to at all fall  
23 by the wayside. And, again, I am requesting  
24 monthly updates. It does not have to be a formal  
25 update, but I would like monthly updates as it

1 compared to what is required on the audit report  
2 from an annual perspective.

3 MR. JABOUIN: Thank you, Ms. Strauss.

4 I took note of four different points that you  
5 mentioned. The first point was regarding the  
6 monthly updates. The district did compile an  
7 update that was sent out to the board. It was  
8 sent out to the board members. And I will ask as  
9 far as a distribution to the audit committee. So  
10 I will work on getting that particular report  
11 forwarded to the audit committee. That was your  
12 first point regarding the monthly updates.

13 Your second question involved the audit and  
14 the timing of it. The audit is ongoing. We  
15 release the audits when they are complete. And  
16 when they're complete they will be presented at  
17 an audit committee. There is no timing to  
18 discuss because the fieldwork and any potential  
19 questions drive the completion of the audit  
20 report. That was your second point.

21 Regarding an introduction to the members of  
22 the behavioral threat assessment, there are two  
23 new members. There's the executive director,  
24 Ernie Lozano, and he reports to Jaime Alberti. I  
25 will contact them about attending a future

1 meeting. They will be here at the meeting where  
2 the report is presented.

3 And then your fourth question -- I missed  
4 your last point. What was your last point Mrs.  
5 Strauss?

6 MS. STRAUSS: Honestly, I don't know. I  
7 don't know if the record --

8 MS. SHAW: May I? Her last point is for --  
9 to get an update. It doesn't have to be a formal  
10 monthly report.

11 MS. STRAUSS: Right. Thank you.

12 MR. JABOUIN: Oh, yes. So that actually  
13 would be the report that the district has  
14 compiled. So that is the update that they've  
15 prepared.

16 Thank you, Ms. Shaw.

17 MS. STRAUSS: So that just happened for one  
18 month and then dropped or?

19 MR. JABOUIN: I don't recall the specifics.  
20 I was copied on one of them. And so I will  
21 discuss with district cabinet on getting that  
22 report forwarded to you and the process for any  
23 future forwarding to the audit committee of such  
24 reports.

25 MS. STRAUSS: Okay. Can I just request you

1 please check the timing and confirm that they  
2 plan on continuing that on a monthly basis?

3 MR. JABOUIN: So noted, Ms. Strauss.

4 MS. STRAUSS: Thank you very much.  
5 Appreciate it.

6 MR. JABOUIN: Thank you.

7 And there's a question from Dr. Nathalie  
8 Lynch-Walsh.

9 Dr. Lynch-Walsh?

10 DR. LYNCH-WALSH: Okay. So -- so I'm  
11 confused. And maybe it's because you speak so  
12 softly. And I shouldn't have to review the  
13 minutes, but I distinctly remember us expediting  
14 the timeline so that we weren't waiting until  
15 next spring to find out how we did on behavioral  
16 threat assessments last school year since we're  
17 now in 2022-23.

18 So did I miss -- and Ms. Marte was speaking  
19 at the last meeting, and I guess I have to review  
20 her exact comments as well, now, but I was under  
21 the impression that if not -- not this meeting  
22 but by October and that we would be having sort  
23 of a preliminary audit. We were not going to be  
24 waiting for a year to find out what happened the  
25 year before. So did I miss that? Because I'm

1 not clear on when we're going to see at least  
2 part of last year's results.

3 MR. JABOUIN: Thank you, again, Dr.  
4 Lynch-Walsh, for your question.

5 So, obviously, school year 2022 ended in  
6 June. So the fieldwork --

7 DR. LYNCH-WALSH: And started in August of  
8 last year, just to be clear.

9 MR. JABOUIN: So the fieldwork for school  
10 year 22 needed to be completed after the school  
11 year for 2021.

12 DR. LYNCH-WALSH: Not all of it. That's my  
13 point. Please don't misunderstand me. My point  
14 is, it was a whole school year that began in  
15 August. We're in 2022. The year started August  
16 2021. So RSM could pick the first half of the  
17 year, the most recent, but they are auditing for  
18 compliance. So when do we see part -- because  
19 that was part of the discussion. I don't know if  
20 I'm remembering another audit committee. This is  
21 the only one I think I sit on. So --

22 MS. STRAUSS: You're not.

23 DR. LYNCH-WALSH: So what was that game plan  
24 again? Because I don't want to misunderstand  
25 when I go talk to my board member and to other

1 board members that are concerned about safety and  
2 compliance.

3 MR. JABOUIN: So I am waiting for you to  
4 finish and I will respond with the hope that you  
5 don't interrupt my response. So I will let you  
6 continue so I can answer your questions.

7 DR. LYNCH-WALSH: Okay. So what, again, is  
8 the game plan? And please be as detailed as  
9 possible.

10 MR. JABOUIN: Yes, I will gladly respond to  
11 your question.

12 So school year 2022 ended in June and the  
13 fieldwork for school year 2022 is ongoing and  
14 that will be reported when RSM has completed  
15 their report.

16 As I mentioned earlier in this meeting, for  
17 school year 2023 there will be fieldwork that is  
18 going to occur in October and into November, and  
19 that will be reported to the audit committee.  
20 That's going to cover school year 2023 for that  
21 period that is reviewed.

22 There will be another report during school  
23 year 2023 where fieldwork will occur in February  
24 and March and that will also be reported to the  
25 audit committee.



1 So they each will cover school year 2023.

2 Dr. Lynch-Walsh?

3 DR. LYNCH-WALSH: I'm asking -- holy Lord,  
4 have mercy.

5 MS. STRAUSS: I know. I can't.

6 DR. LYNCH-WALSH: School year 2022-23, the  
7 school year that began in August of 2022 and  
8 ended -- 21, now you've got me doing it, the one  
9 that started August --

10 MS. SHAW: July 1st.

11 DR. LYNCH-WALSH: Yes, July 1st, to be  
12 precise. Thank you, Ms. Shaw. Okay. The one  
13 that started July 1st, 2021 and ended June 30th,  
14 2022, when will we see that audit?

15 MR. JABOUIN: You will see that audit report  
16 when it is completed. It's currently in  
17 fieldwork.

18 DR. LYNCH-WALSH: A timeframe, because we're  
19 already now on --

20 MR. JABOUIN: There is no timeframe. It will  
21 be presented when it's completed. I have no  
22 further responses to that.

23 DR. LYNCH-WALSH: And that is an answer in  
24 and of itself.

25 MR. JABOUIN: Thank you. Ms. Shaw?

1 MS. SHAW: Just for clarification, I know a  
2 financial report has to be presented to the board  
3 by when?

4 MR. JABOUIN: Are you talking about the  
5 regular CAFR?

6 MS. SHAW: Uh-huh.

7 MR. JABOUIN: That has to be presented, I  
8 believe the district presents it in December of  
9 the year.

10 MS. SHAW: So in terms of a timeline, at  
11 least by then, beginning of January we should be  
12 able to have the report that's being discussed.

13 MR. JABOUIN: So, Ms. Shaw, I think that's  
14 very likely the case. The reason why it's  
15 important to let fieldwork happen is because  
16 there may be a question, so an audit may continue  
17 because there is a question, there's a response,  
18 there's an action plan, it's not sufficient, and  
19 there are things like that. But the work is  
20 progressing and I think that the audit committee  
21 and the board are going to see the report within  
22 the timeframe that they are requesting, it's just  
23 very difficult to actually anticipate unknowns.  
24 But the fieldwork is progressing. It's under  
25 review and we're on a very good pace. But it's

1 very difficult to actually give an actual date.

2 MS. SHAW: Correct. But in order for the  
3 annual financial report to be presented, the  
4 fieldwork by then would be completed. Hopefully,  
5 any questions that arise by then would also be --  
6 so at least by January we should have the other  
7 report or --

8 MR. JABOUIN: For fiscal year 2022 is what  
9 you're referring to Ms. Shaw?

10 MS. SHAW: Uh-huh.

11 MR. JABOUIN: That's a very good assumption  
12 on that end.

13 Ms. Strauss?

14 MS. STRAUSS: Yes, I can appreciate that you  
15 can't comment on an unknown, right, because you  
16 only have your capacity and the information  
17 you're told by those conducting the audit.  
18 However, if they are already committing to give  
19 us an update on the 2023 school year and have an  
20 update for us on that, then I am having a hard  
21 time understanding why we know that date but we  
22 don't know the other date. Because my assumption  
23 would be, the people that they need to talk to  
24 will all be available or else they wouldn't be  
25 able to give us this beginning of the school year

1 2023 update.

2 So it just doesn't seem like common sense to  
3 me. I hope there's no duplicative work going on.  
4 If they have to meet with one person in question  
5 I hope that they do it at the same time to  
6 discuss 2022 and then any work that they started  
7 with the brand new school year coming on August  
8 16th.

9 MR. JABOUIN: And, as you know, Ms. Strauss,  
10 you need to let the data build up. So there is  
11 going to be work done during the months of  
12 October and November on school year 2023. That  
13 is going to include work from the first day of  
14 school up until when the fieldwork starts. So  
15 you do need to -- there will always be a lag to  
16 allow the testing to actually accumulate before  
17 it's tested.

18 So it doesn't -- I don't think it's practical  
19 to begin the work in September. We should wait  
20 for a month and a few weeks to pass by and then  
21 do the testing in October.

22 MS. STRAUSS: That's not what I was saying.  
23 I was saying for the 2022 audit. If they can  
24 give me a date for a 2023 update audit, then they  
25 should be able to give us a date for a 2022. I

1 mean, come on.

2 MR. JABOUIN: I will not be responding to  
3 that same question.

4 MS. STRAUSS: Am I wrong?

5 DR. LYNCH-WALSH: You're not wrong. Because  
6 we're conflating. We're conflating two different  
7 things.

8 MS. FERTIG: So can I -- this is Mary Fertig.

9 MR. JABOUIN: Ms. Fertig?

10 Can I please take Ms. Fertig before Dr.  
11 Lynch-Walsh, please?

12 MS. FERTIG: I'm wondering, I'm just  
13 listening -- and thank you for having a good  
14 clear line this time.

15 MR. MAYERSOHN: Ms. Fertig, we can't hear  
16 you.

17 MR. JABOUIN: Ms. Fertig, we cannot hear you.

18 At this point it is not hearable. So we'll  
19 get back to Ms. Fertig. I believe Dr.  
20 Lynch-Walsh and then Ms. Shaw.

21 DR. LYNCH-WALSH: Okay. So to be crystal  
22 clear, the last audit we received covered the  
23 period of time going into COVID. What we were  
24 expecting next was the 2021-22 school year.  
25 That, we haven't seen.

1           So what I'm hearing is, no fieldwork was  
2 started -- despite repeated requests for  
3 up-to-date data, no fieldwork was even begun in  
4 the second half of the 2021-22 school year on  
5 that school year.

6           But to Ms. Strauss's point, I know it's hard,  
7 to her point, if you're able to get a commitment  
8 from RSM for when they could have compliance  
9 that's occurring in realtime in the 23 school  
10 year, you're beginning to create the impression  
11 that there's no data for the 21-22 school year,  
12 there was no compliance and nobody wants -- you  
13 can't skip a year. If we're looking at  
14 continuous improvement we have to have each year.  
15 So we shouldn't be waiting until January to find  
16 out about last school year which is the period of  
17 July 1, 2021 through June 30th, 2022. That  
18 information should be coming to us prior to  
19 information about the current school year which  
20 has not even started yet.

21           So the discussion we have, and keep in mind,  
22 Mr. Bass does a fabulous job.

23           MS. STRAUSS: Fantastic.

24           DR. LYNCH-WALSH: Fabulous job. And this  
25 thing is recorded. I shouldn't have to review it

1 and take clips of people giving commitments and  
2 saying what they will do only to find out that  
3 that's not what you're saying now.

4 There was zero expectation on my part walking  
5 in here to not be hearing that we're going to be  
6 having an audit on at least part of this prior  
7 school year within the next couple of months.

8 MR. JABOUIN: So in response to Dr.  
9 Lynch-Walsh's question, the fieldwork for school  
10 year 2022 that ended in June was planned to begin  
11 in July of 2022. That -- RSM needed to complete  
12 their previous audit and after that the fieldwork  
13 began. The data is still there and is still  
14 being reviewed right now and it will be reported  
15 when that report is complete. That covers school  
16 year 2022. And then there will be two reports  
17 for school year 2023 with fieldwork occurring  
18 October that will be reported on and fieldwork  
19 occurring in February and March that will also be  
20 reported on. And that will cover school year  
21 2023.

22 So those are my comments regarding school  
23 years 22 and 23 and we have a question from Ms.  
24 Ighodaro.

25 DR. LYNCH-WALSH: I'm just going to take it

1 up with a school board member because I'm still  
2 not hearing a date for the past school year.

3 So I'm done.

4 MR. JABOUIN: Thank you.

5 MS. IGHODARO: Modeling from other school  
6 years, usually when does that report -- when is  
7 that report usually generated.

8 MR. JABOUIN: So to go back, Ms. Ighodaro, to  
9 some meetings that occurred before, the testing  
10 was a relatively new process for the district as  
11 far as the attributes that would be tested,  
12 changes to the policy. So there was an initial  
13 report that covered the previous year that was  
14 distributed in August of 2021. The effort was  
15 being made to bring it much more current, which  
16 we'll be able to achieve in school year 2023.

17 So when the audit committee received a report  
18 on the spring of 2022 it covered school year  
19 2021. And so now after that it was to do the  
20 audit for school year 2022. And that's getting  
21 done right now in fieldwork and that will be  
22 reported soon, although, I don't have an exact  
23 date right now.

24 And then school year 2023 will begin and  
25 fieldwork will begin for that.



1           And so the acceleration of the fieldwork and  
2           the timeliness of the testing will be achieved  
3           with the report that will be done with fieldwork  
4           in October and reported there afterwards. And  
5           then there will be more frequent reports to the  
6           committee that will be at a shorter timeframe.  
7           And then instead of waiting for the year to end  
8           we will now do two reports, if that helps provide  
9           a little bit of history and what the strategy is  
10          now.

11          Ms. Strauss?

12          MS. STRAUSS: One more comment. I'm sorry.

13          The past couple weeks have been, if anyone  
14          has tuned in and watched the ongoing trial, has  
15          been absolutely heart-wrenching. And we are not  
16          here to annoy you; or beat a dead horse; or ask  
17          for things that are unreasonable. We are simply  
18          asking for accountability in a timely manner.  
19          And we're here serving the public and the greater  
20          good. Because those parents that have had to  
21          share their stories this week, specifically with  
22          a murderer in the room, I will not, on my watch,  
23          allow for that to happen again. And I'm sure  
24          everybody in this room is with me on that.

25          So that is why this is continuously brought

1 up by us. We are looking to make change and add  
2 urgency to this process.

3 Getting a report a year later is not okay.  
4 We cannot prevent the next tragedy if we get  
5 something a year later.

6 MR. JABOUIN: And thank you, Ms. Strauss.

7 One of the things to point out is, it's not  
8 only the request of the audit committee as well  
9 as the board, which has provided instruction to  
10 me to provide more and more frequent audits. And  
11 with that the audit fieldwork has been scheduled  
12 for October for school year 2023. So there will  
13 be two reports and they will be more frequent on  
14 that. So the time lag that has occurred in  
15 previous reports, that issue will be mitigated  
16 when the report for the fieldwork for October of  
17 2023 will be reported, because it will be  
18 realtime for the current year. That will also  
19 occur for the second report where fieldwork will  
20 be done in February and March and that will be  
21 reported timely as well.

22 So I certainly understand the request from  
23 the members of the audit committee, and based on  
24 those instructions, that's why we have the  
25 strategy in response to that. And I do believe

1 that the committee will be getting the more  
2 frequent reports that they requested and they're  
3 going to be timely within the year of the  
4 fieldwork.

5 So that is the plan to address the  
6 committee's comments on those reports.

7 Are there any questions regarding the  
8 behavioral threat assessment update?

9 (No response.)

10 MR. JABOUIN: Thank you very much.

11 And then as we get to the last area of this  
12 agenda, I do want to thank the gentleman sitting  
13 on my left. It is amazing to think that, Mr.  
14 Mayersohn, two years of the audit committee  
15 chairmanship that you have have gone by. It's  
16 gone by rather fast.

17 But I don't want anybody to think that this  
18 is a retirement speech because everybody knows  
19 that Mr. Mayersohn is always around the district.  
20 I'm only talking about his last two years as the  
21 audit committee chair, when we all know that his  
22 service to the county and the school district is  
23 way beyond that.

24 So in thinking about this, Mr. Mayersohn, I  
25 want to go ahead and reflect a little bit. It's

1       been an interesting balance that I've seen you  
2       have as far as you pushing matters that are  
3       important, important to students, parents, the  
4       district, and maintaining a professional and  
5       gentleman approach. You and I have had  
6       conversations that have been helpful to me and  
7       you've stressed matters that were important and  
8       you've made your point to me and you were always  
9       professional and respectful to me and other  
10      people as well. I follow those, myself, as I try  
11      to copy that behavior in the different things  
12      that I do. So I see you pushing the points for  
13      the fellow committee members and the other  
14      committees that you're on, at this meeting, the  
15      board meeting, the other committees that you're  
16      on, and your sending emails to me, the  
17      superintendent, the chief of staff, other members  
18      of the district. So it is something that I think  
19      that your fellow colleagues have benefited from  
20      here on the audit committee and I want to go  
21      ahead and thank you for your last two years  
22      serving as chair.

23             Thank you very much, Mr. Mayersohn.

24             Your turn.

25             MR. MAYERSOHN: Oh, I can respond?

1 All right. I'm going to be bold, brief and  
2 be done. Thank you.

3 MR. JABOUIN: We do have a public speaker.

4 Can you please approach the meeting, the  
5 public speaker?

6 Mr. Seifer, if you could please bring in the  
7 public speaker?

8 Thank you.

9 Could you please state your name and address,  
10 please?

11 MS. HANKERSON: Hi. Yes, Terri Hankerson.

12 MR. JABOUIN: And you have three minutes,  
13 please.

14 MS. HANKERSON: 773 Siesta Key Circle Drive,  
15 Deerfield Beach, Florida.

16 I am a security specialist at Deerfield Beach  
17 Middle School.

18 Just a quick comment. I've heard a lot of  
19 talk about the referendum dollars, so I wanted to  
20 speak on how that money was spent appropriately  
21 and to ask the audit committee if safety and  
22 security operations can have an audit, you know,  
23 about personnel records, reporting structures and  
24 things like that? Because with the new  
25 referendum, pretty much most of the people that

1 are on there will be without a job in safety and  
2 security. And I can't understand that, how that  
3 had got like that. They're saying we will  
4 probably lose over 500 jobs as a result of them  
5 not passing the new referendum money. So I want  
6 to know what happened with the last referendum  
7 money and how was that spent? Because those  
8 people should have been taken care of this year  
9 and any other year, especially when we're saying  
10 safety is the most important thing.

11 Thank you very much for your time.

12 MR. JABOUIN: Thank you very much.

13 Would any members of the audit committee have  
14 any statements to make?

15 Thank you. Thank you for your time.

16 We have Dr. Nathalie Lynch-Walsh.

17 DR. LYNCH-WALSH: So repeatedly we have asked  
18 for details, transparency and how the current  
19 referendum was being spent. And the last version  
20 we got didn't quite get us there. And it sounds  
21 like Ms. Hankerson is asking for a performance  
22 audit in addition to a financial one. And I  
23 think I have the last thing I got, the last  
24 version that we got from the auditors -- oh, hear  
25 it is, where under Safety there's a line item

1 that says Support, the salaries are 6.9 million,  
2 the fringe benefits, 4.2. Does that make sense  
3 to anyone? I kept asking for it to make sense,  
4 but we never got a response. That's where I left  
5 off on this. Because that's under Safety.

6 There's Administration, Instructional Support,  
7 Support, Charter School Safety. And the way that  
8 they've organized this, it was impossible to tell  
9 how much each person was getting in terms of a  
10 supplement. And then we had the champion tool  
11 kit that was given out. And what we're looking  
12 for is to put all of this together so that it  
13 makes sense at least to the audit committee.

14 Because then under Security it says minimum to  
15 maximum annual amount, 380 to \$2,000. What does  
16 that mean? Does that mean that maybe security  
17 specialists or campus monitors got 380 bucks and  
18 the area security manager, which I'm still trying  
19 to figure out what they do, got 2,000? I don't  
20 know. Because it's not clear. It's never been  
21 clear.

22 MR. JABOUIN: What is your point Dr.  
23 Lynch-Walsh?

24 DR. LYNCH-WALSH: She's asking -- well, the  
25 audit -- I'm sorry, I know it's hard for you.

1           So I'm saying, clarify, if you're showing us  
2 a schedule, again, for fiscal year 2020-2021,  
3 Support, salaries, 10.8 million; fringe benefits,  
4 5.2; does that makes sense to you? Because  
5 they're supposed to be, what, 15 percent, fringe  
6 benefits? And that's under Safety, again. This  
7 was the last iteration of the audit that --

8           MR. JABOUIN: So that audit was presented to  
9 the school board.

10          DR. LYNCH-WALSH: I'm not done. We know it  
11 was presented, but it doesn't make sense. And  
12 we're the audit committee. If it doesn't make  
13 sense to us, how is it going to make sense to  
14 anybody else? And then this was put out.

15          So you can tell us that the audit was done  
16 and it noted that everything was spent  
17 appropriately, but this is boots on the ground  
18 asking and this is the information, again, not  
19 clear. So if it's beyond the scope of this  
20 group, then you can say so, but then advise us to  
21 go to our board members to ask for clarification.  
22 Because this is not the only security specialist,  
23 I've had another one asking, and they seem to be  
24 the most concerned about what's going on at the  
25 schools in terms of the safety of our kids. And



1 my two kids go to Broward County Public Schools,  
2 so I'm also concerned. So she's asking for, it  
3 sounds like, she mentioned reporting structure,  
4 that would be sort of a performance audit, this  
5 is more financial, but it seems like both of them  
6 need to be looked at and then we need a  
7 commitment going forward, should the referendum  
8 pass, to audit, and we get to weigh in on the  
9 scope of the audit. Because we didn't last time  
10 and the scope of the audit did not answer all the  
11 questions.

12 So that is my point. Thank you.

13 MR. JABOUIN: Thank you, Dr. Lynch-Walsh, and  
14 thank you to the speaker.

15 MS. HANKERSON: I'm sorry, can I just  
16 reiterate a little on that?

17 MR. JABOUIN: For just 30 seconds, please.

18 MS. HANKERSON: Okay. Also, because we're  
19 hearing that now security will be under the  
20 principals, our question is, we're looking on  
21 this list, the ASMs, that's the area security  
22 managers and the campus security managers, then  
23 why are those people still in place? And that's  
24 a big chunk out of the money that they're saying  
25 they're spending the new referendum on.

1 Thank you very much.

2 MR. JABOUIN: Thank you. And we have a  
3 question or a comment from Ms. Shaw.

4 MS. SHAW: So first I want to thank Ms. Terri  
5 for being here today. As a staff member it's not  
6 always easy having to show up and try to defend  
7 your position. So thank you for just joining us.  
8 And you made a point I wanted to make in terms of  
9 financial and performance audit and is there any  
10 way that we can make sure we're adding that. I  
11 know the list is already long, but, you know, to  
12 make sure that that's incorporated in this coming  
13 up year's audit, number two. Number three, I  
14 believe, and if I'm wrong, someone correct me,  
15 Dr. Cartwright did comment that, regardless if  
16 the new money didn't pass, that safety and  
17 security would be funded as it is currently being  
18 funded. So if I'm wrong maybe it's a different  
19 type of security. So, you know, her and all of  
20 the other staff members that are critical to the  
21 safety of our children around the district should  
22 not -- she should not be here trying to defend  
23 her job.

24 MR. JABOUIN: If I may, Ms. Shaw, Ms. Erum  
25 Motiwala, the Chief Financial Officer, will

1 attend the meeting later, if you would pose that  
2 question at that time?

3 And then we have Ms. Strauss and then Dr.  
4 Lynch-Walsh.

5 MS. STRAUSS: Yes, I would just like to  
6 request that for this new proposed referendum, it  
7 is not -- it's clear that it's being advertised  
8 that it's what is needed for.

9 In the event it does not pass, what  
10 positions, if any, will be cut?

11 If they won't be cut, where are the funds  
12 coming from?

13 And I would, personally, like to request a  
14 detail of every single position that that  
15 referendum, if it fails, will no longer be.

16 MR. JABOUIN: So this is not an agenda item.

17 MS. STRAUSS: Okay. But you see we have  
18 people here working for the district that are  
19 coming here with concern for their jobs and for  
20 questions.

21 MR. JABOUIN: Understood.

22 MS. STRAUSS: And I also, when an audit does  
23 come up, if there is a referendum that passes,  
24 then I just want to make sure that there's checks  
25 and balances and everything reconciles and the

1 money's being spent where it said it was going to  
2 be spent.

3 MR. JABOUIN: And that part is noted for  
4 future audits. Thank you, Ms. Strauss.

5 And Dr. Lynch-Walsh?

6 DR. LYNCH-WALSH: So you're not wrong, you  
7 did hear that. The second part of that statement  
8 was that they would be looking to cut Athletics,  
9 Arts & Music; if it doesn't pass.

10 Now, that's a statement you can't unsay. So  
11 I can't wait for district advisory council to  
12 start up when all the parents come back to hear  
13 that. Because, yes, either safety and security  
14 is the most important thing, along with mental  
15 health, and, if so, what is the -- to answer Ms.  
16 Hankerson's question about the area security  
17 managers, half of them are funded by the general  
18 fund and half by the referendum, currently. And  
19 they just had the first budget hearing Tuesday  
20 night. And then the campus security managers --  
21 and then there's a reporting structure, because  
22 on paper the campus monitors, security  
23 specialists report to the principal, I have to  
24 double-check on the campus security manager, but  
25 the area security manager certainly doesn't

1 report to the principal, and then the principals  
2 who are tasked with behavioral threat assessment  
3 compliance and reporting incidents, who oversees  
4 that compliance? So this all ties into the need  
5 for a performance audit in addition to a  
6 financial audit of the referendum and safety and  
7 security as a whole.

8 But I agree with Ms. Strauss and then this  
9 ties into Ms. Shaw's question that we should be  
10 asking for the positions, what would be cut, and  
11 I've already asked for the annual cost by  
12 position for Athletics, Arts & Music and I will  
13 certainly share that with everybody unless they  
14 delay it until the 12th of never.

15 But we should be asking because there are no  
16 limits in terms of financially what this group is  
17 tasked with overseeing. I printed out the bylaws  
18 in case we need a refresher.

19 But I agree with Ms. Strauss and I am  
20 concerned that the reporting structure may not be  
21 clear at the schools, and then from a budget  
22 standpoint does the payroll for the campus  
23 monitors and security specialists go into the  
24 school's budget and who has over -- how is  
25 that -- what's the oversight there?

1 MR. JABOUIN: Thank you, Dr. Lynch-Walsh.

2 So we now move over to Agenda Item Number 6,  
3 these are the audit committee meeting minutes for  
4 the June 2nd, 2022 meeting.

5 MR. MAYERSOHN: Motion to approve.

6 MR. JABOUIN: The motion is from Mr.  
7 Mayersohn. May I please have a second?

8 MS. SHAW: Phyllis Shaw, second.

9 MR. JABOUIN: We have Ms. Shaw second.

10 All in favor for the approval of the audit  
11 committee meeting minutes for June 2nd, 2022  
12 please say aye.

13 COMMITTEE MEMBERS: Aye.

14 MR. JABOUIN: Thank you.

15 And, Ms. Fertig, do we have you on still?

16 MS. FERTIG: I'm on and I said, yes.

17 MR. JABOUIN: Thank you.

18 Okay. We now have an introduction to Ms.  
19 Itohan Ighodaro to the audit committee.

20 Good morning, Ms. Ighodaro.

21 MS. IGHODARO: Good morning. Hi everybody.  
22 Before I get started could I ask, how do I get my  
23 hand on this referendum?

24 MR. JABOUIN: I'm sorry, the question again?

25 MS. IGHODARO: How do I get a copy of the

1 referendum?

2 MR. JABOUIN: Of the audit that was done on  
3 the referendum?

4 MS. IGHODARO: Correct.

5 MR. JABOUIN: Yes, my staff can send that to  
6 you.

7 MS. IGHODARO: Thank you.

8 Hi, everybody. My name is Itohan Ighodaro.  
9 I am Nigerian American. I came to this country  
10 when I was 13. I am a product of Broward County  
11 Schools. I went to Lauderhill Middle and Boyd  
12 Anderson High School and now I am a tech founder.  
13 I have a slew of technology products that I  
14 currently manage under my portfolio, including  
15 products for fitness as well as products for -- I  
16 don't even know how to describe that part. I'm  
17 going to leave that part out.

18 Prior to being a tech founder I worked in  
19 politics for the last 14 years managing a  
20 large-scale independent expenditure program  
21 across the country and several other things I  
22 don't think is necessary to mention. I'm super  
23 excited to be here. I previously served on the  
24 Community Service Board for the City of Fort  
25 Lauderdale for two years. This will be the

1 second board I'm serving in, and, again, I'm  
2 excited to be here.

3 MR. MAYERSOHN: Welcome.

4 MR. JABOUIN: Thank you. And Ms. Ighodaro is  
5 Ms. Leonardi's appointee to the audit committee.

6 Thank you.

7 MS. IGHODARO: Thank you.

8 MR. JABOUIN: So Agenda Item Number 8 is the  
9 Nominating Committee Report. We do ask for a  
10 member of the nominating committee, and we did  
11 not elect a chair, if one can please volunteer to  
12 provide a report to the full audit committee on  
13 the nominations for chair and vice chair of the  
14 audit committee for the school board for fiscal  
15 year 2023.

16 Ms. Shaw?

17 MS. SHAW: Good afternoon, everyone. The  
18 audit committee nominees convened at 11 a.m. We  
19 nominated last year's vice chair, Mr. Medvin, as  
20 the chair and approved and Ms. Fertig as the vice  
21 chair. She was also approved. The meeting  
22 closed at 11 -- at 10:53 p.m. -- a.m.

23 MR. JABOUIN: Thank you.

24 And Mr. Medvin, do you accept this  
25 nomination?



1 MR. MEDVIN: Yes.

2 MR. JABOUIN: And Ms. Fertig, on the phone,  
3 do you accept this nomination?

4 MS. FERTIG: Yes. Can you hear me?

5 MS. SHAW: That wasn't convincing.

6 MR. JABOUIN: Can you repeat your answer, Ms.  
7 Fertig?

8 MS. FERTIG: I'm sorry. I said, yes. I  
9 said, yes. I'm sorry you all can't hear me. I  
10 can hear you great.

11 MR. JABOUIN: Thank you, Ms. Fertig.  
12 I would like to ask if there are any  
13 nominations from the floor?

14 MR. MAYERSOHN: We closed nominations.

15 DR. LYNCH-WALSH: I'm going to nominate  
16 myself just for fun.

17 MR. JABOUIN: And what position would you  
18 like to nominate yourself for, Dr. Lynch-Walsh?

19 DR. LYNCH-WALSH: For vice chair. Because  
20 I've been a member of this committee since 2015  
21 and I recently had to count how many times I've  
22 missed a meeting and I think in the entire time  
23 period --

24 MR. JABOUIN: I'm sorry, was your point being  
25 that you would like to be nominated?

1 DR. LYNCH-WALSH: I'm nominating myself.

2 MR. JABOUIN: Can I please have a second for  
3 that?

4 MS. STRAUSS: Second.

5 MR. JABOUIN: Dr. Lynch-Walsh is nominated  
6 for vice chair with Ms. Strauss being the second.  
7 She nominated herself and Ms. Strauss seconded.

8 So why don't we first start with a roll call  
9 vote for the chair position? So Mr. Medvin is  
10 the nominee for chair.

11 I am going to ask, please, Mr. -- Mr.  
12 Mayersohn, how do you vote on chair for Mr.  
13 Medvin?

14 MR. MAYERSOHN: Yes.

15 MR. JABOUIN: Mr. Medvin?

16 MR. MEDVIN: Yes.

17 MR. JABOUIN: Mr. De Meo?

18 MR. DE MEO: Mr. Medvin.

19 MR. JABOUIN: Ms. Strauss?

20 MS. STRAUSS: Mr. Medvin.

21 MR. JABOUIN: Ms. Ighodaro?

22 MS. IGHODARO: Yes.

23 MR. JABOUIN: Yes for Mr. Medvin.

24 Ms. Shaw?

25 MS. SHAW: Yes, Mr. Medvin.

1 MR. JABOUIN: Dr. Lynch-Walsh?

2 DR. LYNCH-WALSH: Yes, Mr. Medvin.

3 MR. JABOUIN: And Ms. Fertig?

4 MS. FERTIG: Mr. Medvin.

5 MR. JABOUIN: Thank you. So by unanimous  
6 vote Mr. Medvin is elected chair for the school  
7 year 2023.

8 Congratulations to you, Mr. Medvin.

9 MS. STRAUSS: Congratulations, sir.

10 MR. MAYERSOHN: Do you want to make a speech?

11 MR. JABOUIN: We do have an area on the  
12 agenda for the Chair's comments.

13 And so now we have two nominees for --

14 MR. MAYERSOHN: Well, he takes over the  
15 meeting now.

16 MR. JABOUIN: Would you care to take over the  
17 meeting now, Mr. Medvin, or finish the elections?

18 MR. MEDVIN: You finish the elections.

19 MR. JABOUIN: Thank you.

20 So for vice chair we have two nominees. We  
21 have Ms. Fertig and we have Dr. Lynch-Walsh. And  
22 if I can please start by asking the members to  
23 please select which candidate --

24 DR. LYNCH-WALSH: I'd like to continue  
25 explaining why I nominated myself.

1 MR. JABOUIN: We do not have any similar  
2 discussions from the other candidates and --

3 DR. LYNCH-WALSH: No, don't do this. Please,  
4 for your own sake, do not try to shut this down.  
5 You're basically telling me we can't have --  
6 we've had a motion and a second and we now can't  
7 have discussion is what you're trying to say.

8 MR. JABOUIN: So we would like to provide the  
9 same opportunity to Ms. Fertig.

10 DR. LYNCH-WALSH: She's on the phone. She's  
11 on the line. She can do that.

12 MR. JABOUIN: She will, but let's -- Ms.  
13 Fertig, can you please -- to test the microphone,  
14 can you please speak again?

15 MS. FERTIG: Yes, I'm speaking. Can you hear  
16 me?

17 MR. JABOUIN: We can hear you, Ms. Fertig,  
18 and we'll ask you to speak next.

19 Can you please take a moment, Dr.  
20 Lynch-Walsh, to speak?

21 DR. LYNCH-WALSH: Oh, you're letting me  
22 speak?

23 Okay. So, as I was saying, I was appointed  
24 by Nora Rupert in 2015 to the audit committee.  
25 My background is in corporate accounting. I did

1 financial reporting. I've also taught accounting  
2 at the college level. So I have been on here and  
3 have been a voice of transparency and  
4 accountability for the district since 2015. I  
5 have missed, I think, when I counted, two, maybe  
6 three meetings since 2015. So I take my  
7 responsibilities very seriously. And while it's  
8 great to have a chair or vice chair that the  
9 chief auditor gets along with, that is not  
10 necessarily our role. We are the oversight  
11 committee for the district and the chief auditor  
12 reports to us and to the school board. And I  
13 can't think of anyone better suited to provide  
14 balance as far as chair and vice chair than  
15 someone who challenges the chief auditor.  
16 Because that is also necessary to ensure that  
17 everybody is doing what they're supposed to be  
18 doing. We're also supposed to be a voice for the  
19 community and I also serve on the District  
20 Advisory Council and I'm the chair of the  
21 Facilities Task Force. So I bring that  
22 perspective here as well. So I'd like to ask for  
23 your vote today as vice chair.

24 Thank you.

25 MR. JABOUIN: Thank you, Dr. Lynch-Walsh.

1 Ms. Fertig, can you kindly provide us with  
2 any statements that you wish to make before the  
3 vote?

4 MS. FERTIG: Thank you. I have been on the  
5 committee since 2008. I am currently the chair  
6 of the Parent Community Involvement Task Force.  
7 If we're gonna talk about community involvement  
8 and involvement with the district, I've chaired  
9 numerous things, including District Advisory.  
10 But I don't really -- I don't really think that's  
11 the point. I think the role of the chair is to  
12 facilitate and communicate to the board. I have  
13 been the chair of the audit committee in the  
14 past. Quite frankly, I was going to nominate Ms.  
15 Shaw for this and I'm sorry I didn't. I'm sorry  
16 it's turned into something else. But I -- I  
17 really -- I really would take exception with the  
18 fact that I agree with every single thing and  
19 that I am not a transparent person. I believe I  
20 am transparent, as you can tell, because I'm  
21 speaking exactly what I think here. I love  
22 serving on the audit committee and I value the  
23 voice we provide in this district to give -- to  
24 give balance and to bring forward ways to make  
25 our district better by improving the work in the

1 schools. And I really don't know what else to  
2 say. So I just would tell you I wish everybody  
3 that we have a good year.

4 MR. JABOUIN: Thank you, Ms. Fertig.  
5 Unfortunately we were only able to hear portions  
6 of that.

7 MS. FERTIG: Okay. I'm going to try again.  
8 Can you hear me right now?

9 MR. JABOUIN: Yes.

10 MS. FERTIG: Let me just say one thing, since  
11 I began serving in 2008 I have missed very few  
12 meetings too, if that's the measure. I, too,  
13 have been transparent, if that's the measure. I  
14 have chaired numerous district committees, if  
15 that's the measure. So I -- I admire Dr.  
16 Lynch-Walsh for her service and her advocacy. I  
17 feel that I have those same traits. So I would  
18 just say to you that -- can you hear this, Mr.  
19 Jabouin?

20 MR. JABOUIN: Yes. Unfortunately, BECON, the  
21 sound is feeding to outside. We're trying to get  
22 it to feed in here. That has been the challenge.  
23 And I apologize to ask you a third time, Ms.  
24 Fertig, if you can kindly go over that again  
25 because of the technical difficulties.

1 MS. FERTIG: Okay. I'm going to make one  
2 sentence at a time. You tell me if you've heard.

3 I, too, have -- I'm sorry I'm out of town. I  
4 have also missed very few meetings since I began  
5 serving in 2008.

6 Were you able to hear that?

7 MR. JABOUIN: Yes.

8 MS. FERTIG: I, too, have chaired numerous  
9 committees at the district level. I currently  
10 chair the Parent Community Involvement Task  
11 Force.

12 Can you hear that?

13 MR. JABOUIN: Yes.

14 MS. FERTIG: I, too, believe that I am a very  
15 transparent person. If you ask me what I think,  
16 you're gonna hear it. I take my duties on this  
17 audit committee very seriously. I am a previous  
18 chair of the audit committee and I -- I value the  
19 work we do because we have an opportunity to make  
20 recommendations to improve the work that the  
21 school board does. And I would tell you that  
22 I'll be honored if you select me, and if you  
23 don't, I accept that.

24 MR. JABOUIN: Thank you, Ms. Fertig.

25 It looks like we have a comment from Dr.



1 Lynch-Walsh.

2 DR. LYNCH-WALSH: And just to clarify, what  
3 generally happens, for the new person -- new  
4 people, actually, is, this rotates. And I'm  
5 going to point out again that I'm Nora Rupert's  
6 appointee because I start feeling like Nora  
7 Rupert when she was trying to be the board chair  
8 where she kept getting skipped for newer people  
9 or people that had already been chair.

10 So this is a rotation, generally speaking,  
11 where you have a chair, vice chair, whoever is  
12 the vice chair after two years becomes the chair  
13 and then you move on to whoever has not been  
14 chair but has been there for a while.

15 So, for instance, you wouldn't expect on your  
16 first meeting to be nominated as vice chair, but  
17 I, who have been here, say -- and I respect Ms.  
18 Shaw, but I've actually been on here longer than  
19 Ms. Shaw. I believe that -- and as Mary,  
20 herself, said, she has already been the chair and  
21 was the chair for several years, if I am not  
22 mistaken. I think Mr. De Meo has been chair.

23 MR. DE MEO: No, I have not.

24 DR. LYNCH-WALSH: Okay. And were you  
25 interested in being a vice chair?

1 MR. DE MEO: No, I am not.

2 DR. LYNCH-WALSH: All right. So he would be  
3 the only other person that's been on here longer  
4 than me that hasn't been chair or vice chair. So  
5 I can't think of any logical reason for skipping  
6 me because no one else has been skipped.

7 MS. FERTIG: You know, I didn't -- I'm going  
8 to respond to that and I don't really want to get  
9 into a back and forth, but Dr. Mack chaired the  
10 audit committee for 10 or 15 years. So it wasn't  
11 always a rotation. There have been several  
12 chairs since I was on the committee.

13 DR. LYNCH-WALSH: You're right. It wasn't  
14 until I brought up the policy that said it's  
15 supposed to be every two years.

16 MS. FERTIG: No, that is not accurate either.

17 MR. JABOUIN: Dr. Lynch-Walsh, please let her  
18 finish.

19 MS. FERTIG: So I -- I would say it's been  
20 several years since I've been it. I, you know --  
21 I would withdraw my name at this point, but I  
22 feel that's the approximate best thing for the  
23 audit committee.

24 So, with that, I'm done.

25 MR. JABOUIN: Thank you. So we will now

1 proceed to the vote, please.

2 I will ask the members to please select  
3 amongst two candidates as to who would serve as  
4 vice chair for school year 2023.

5 Mr. Mayersohn?

6 DR. LYNCH-WALSH: We just lost quorum?

7 MS. SHAW: No.

8 DR. LYNCH-WALSH: We still have quorum; okay.

9 MR. MAYERSOHN: Do you want to wait until she  
10 comes back?

11 DR. LYNCH-WALSH: I would. She might not  
12 realize that we're voting.

13 MR. MAYERSOHN: Did she go to the restroom.

14 DR. LYNCH-WALSH: Presumably.

15 MS. STRAUSS: Can we just start?

16 MR. DE MEO: Did Ms. Fertig withdraw?

17 MR. JABOUIN: No. She did not withdraw.

18 Ms. Fertig, you're still a candidate?

19 MS. FERTIG: I am a candidate. Let's just  
20 vote. Let's just vote.

21 MR. JABOUIN: We'll have to move on to the  
22 vote. I know Ms. Ighodaro is out of the room.  
23 If she's able to hear me and she can come back  
24 quickly, then we will go ahead and pause.

25 But at this point can I please have the vote

1 from Mr. Mayersohn, please?

2 MR. MAYERSOHN: I'm going to quantify my  
3 vote. As much respect that I have for Dr.  
4 Lynch-Walsh as well as Ms. Fertig, I do respect  
5 the members of the -- what committee are you  
6 guys?

7 MR. JABOUIN: The nominating committee.

8 MR. MAYERSOHN: The nominating committee. So  
9 I -- I -- I'm going to stick with what the  
10 nominating committee has and I'm going to vote  
11 for Ms. Fertig.

12 MR. JABOUIN: Thank you.

13 Mr. Medvin?

14 MR. MEDVIN: Ms. Fertig.

15 MS. SHAW: I have an issue at the moment.

16 MR. JABOUIN: Go ahead, Ms. Shaw.

17 MS. SHAW: There was a motion and a second  
18 and there was not a vote for -- from the  
19 nomination, so this motion.

20 MR. JABOUIN: Oh, yes, that is correct. That  
21 is a very good procedural point. We -- I will  
22 double-check to make sure that the committee --  
23 if I can please have a motion to accept the  
24 report of the nominating committee?

25 MS. SHAW: Actually, all we need to do is

1 just vote. There was a motion and a second, so  
2 we just need to vote on that motion and second.

3 DR. LYNCH-WALSH: Who is the nominating  
4 committee besides you?

5 MR. JABOUIN: It is Ms. Shaw -- -

6 DR. LYNCH-WALSH: Oh, wait. Hold up.

7 MR. JABOUIN: -- Mr. De Meo and Ms. Fertig is  
8 the nominating committee.

9 DR. LYNCH-WALSH: Well, hang on.

10 MR. JABOUIN: Please allow speaking to  
11 finish, Dr. Lynch-Walsh.

12 Do you have a question?

13 DR. LYNCH-WALSH: Yes. To be clear, the  
14 nominating committee that Mr. Mayersohn, and I  
15 understand you saying that you respect the  
16 nominating committee, but to be clear, Ms. Fertig  
17 is a member of the nominating committee.

18 MR. JABOUIN: So all members are eligible for  
19 the positions in the way that I described, in  
20 which Mr. Mayersohn is not eligible for any of  
21 the two positions and Mr. Medvin is not eligible  
22 for vice chair.

23 In order to make sure that I -- that the  
24 process has occurred correctly, there is actually  
25 -- Ms. Shaw, even though what you stated, I would

1 like to have a motion to accept the report.

2 MR. MAYERSOHN: Motion to accept the report  
3 of the nominating committee.

4 MR. JABOUIN: And that's from Mr. Mayersohn.  
5 Can I please have a second on that?

6 MR. MEDVIN: I'll second it.

7 MR. JABOUIN: By Mr. Medvin. And I'd like to  
8 now have a vote for the report of the nominating  
9 committee before the piece that you have. Can I  
10 have a, Mr. Medvin -- I'm sorry, Mr. Mayersohn;  
11 yes?

12 MR. MAYERSOHN: Why are you shaking your  
13 head?

14 MS. SHAW: Now there are two motions on the  
15 table. You cannot have two motions on the table.  
16 The first motion was -- there was a motion and a  
17 second on her election and she seconded or  
18 somebody seconded it.

19 MS. STRAUSS: I did.

20 MR. JABOUIN: I was going to move on to  
21 another one, but apparently I need to close that  
22 one out.

23 MS. SHAW: You have to close that one out.

24 MR. JABOUIN: Then I will do so then. Please  
25 pause on the nominating committee report motion.

1 It's to whether or not to accept Dr. Lynch-Walsh  
2 as a nominee. Can I please have that?

3 MR. DE MEO: That's not it.

4 MR. MAYERSOHN: No, no, no, there's two --  
5 you can't have two motions on the floor. So the  
6 first one -- the first one was Dr. Lynch-Walsh  
7 because the nominations were open. What should  
8 be is that you -- Ms. Shaw presented the  
9 nominating committee report. The report should  
10 be closed and then say is there anybody else who  
11 wants to be nominated.

12 MS. SHAW: Correct.

13 MR. MAYERSOHN: So let's close the nominating  
14 report first and then --

15 MS. SHAW: You can't because you have a  
16 motion on the table. You have to withdraw the  
17 motion and close the --

18 MR. MAYERSOHN: We have two motions on the  
19 table, so we have to close one of them; correct?

20 MS. SHAW: So we need to -- right. You  
21 cannot have two motions on the table. So  
22 withdraw your second motion, withdraw your first  
23 motion, close the nominating committee  
24 presentation, then start the motion all over  
25 again.

1 MR. MAYERSOHN: Okay. So I withdraw my  
2 motion.

3 MR. JABOUIN: Thank you. Mr. Mayersohn's  
4 motion is withdrawn.

5 Dr. Lynch-Walsh, can you please withdraw your  
6 motion, so we can start --

7 DR. LYNCH-WALSH: I withdraw my motion.

8 MR. JABOUIN: So both motions are withdrawn.

9 And now can I please have a motion for  
10 accepting the report of the nominating committee?

11 MR. MAYERSOHN: So moved.

12 MR. JABOUIN: By Mr. Mayersohn. Seconded by?

13 DR. LYNCH-WALSH: Second.

14 MR. JABOUIN: By Dr. Lynch-Walsh.

15 So now we will have a vote on the report of  
16 the nominating committee.

17 Mr. Mayersohn?

18 MR. MAYERSOHN: Yes.

19 MR. JABOUIN: Mr. Medvin?

20 MR. MEDVIN: Yes.

21 MR. JABOUIN: Mr. De Meo?

22 MR. DE MEO: Yes.

23 MR. JABOUIN: Ms. Strauss?

24 MS. STRAUSS: Yes, but we can still nominate?

25 MR. MAYERSOHN: Yes, correct.



1 MS. STRAUSS: Okay. Yes.

2 MR. JABOUIN: Ms. Ighodaro?

3 MS. IGHODARO: Yes.

4 MR. JABOUIN: Ms. Shaw?

5 MS. SHAW: Yes.

6 MR. JABOUIN: And Dr. Lynch-Walsh?

7 DR. LYNCH-WALSH: Yes.

8 MR. JABOUIN: Ms. Fertig?

9 MS. FERTIG: Yes.

10 MR. JABOUIN: Thank you. The report of the  
11 nominating committee has passed.

12 Now, are there any nominations from the  
13 floor?

14 MS. STRAUSS: Yes, there are. I'd like to  
15 nominate Dr. Nathalie Lynch-Walsh for vice chair.

16 MR. JABOUIN: Thank you.

17 Do we have a second?

18 MS. SHAW: I don't think you need a second.  
19 It's just a nomination.

20 DR. LYNCH-WALSH: Well, I'll second it if we  
21 need one. If we don't need one we'll sort that  
22 out. Or we could vote on the vice chair next  
23 month.

24 MS. STRAUSS: Why?

25 DR. NATHALIE LYNCH-WALSH: Just because this

1 is a hot mess. So it's been seconded or not  
2 seconded.

3 MR. JABOUIN: Please second it.

4 DR. LYNCH-WALSH: Well, I did.

5 MR. JABOUIN: Thank you.

6 DR. LYNCH-WALSH: In the event we don't  
7 actually need it, it's done.

8 Okay. Well, hold on. So while you were  
9 gone, Ms. Ighodaro, we learned that the  
10 nominating -- my opponent is also on the  
11 nominating committee, which I didn't think I  
12 needed to be on, because --

13 MR. JABOUIN: This information has already  
14 been stated. We can move on to the vote.

15 DR. LYNCH-WALSH: She wasn't in the room.  
16 She was not in the room.

17 MR. JABOUIN: She was there at the nominating  
18 committee meeting, so she is aware.

19 DR. LYNCH-WALSH: Okay. But I wasn't. So I  
20 didn't know she was there.

21 MR. JABOUIN: So now we can move on to the  
22 vote.

23 DR. LYNCH-WALSH: Okay. I know this is  
24 bothering you.

25 MR. JABOUIN: It's not bothering me. We just

1 need to get to the vote.

2 DR. LYNCH-WALSH: It is, clearly.

3 MR. JABOUIN: No, it's not. Thank you, Dr.  
4 Lynch-Walsh.

5 DR. LYNCH-WALSH: Okay. And just to review,  
6 for anyone that's listening in, this is the audit  
7 committee, of all committees, the audit  
8 committee. All right. I'm good.

9 MR. JABOUIN: Thank you.

10 We will now proceed --

11 MS. FERTIG: And just to be clear, I did not  
12 nominate myself.

13 DR. LYNCH-WALSH: Whatever.

14 MR. JABOUIN: Thank you. Okay. We will now  
15 move to the vote, please.

16 Mr. Mayersohn?

17 MR. MAYERSOHN: As I stated before, and I  
18 don't have -- I'm not going to reiterate it, but  
19 my vote is for Ms. Fertig.

20 MR. JABOUIN: Thank you. Mr. Medvin?

21 MS. SHAW: You're not voting for her, you're  
22 voting to accept the motion.

23 MR. JABOUIN: I'm sorry. Ms. Shaw?

24 MS. SHAW: Okay, guys, you need to follow.

25 You're not voting for her, between them. You're

1 voting to accept the nomination.

2 MR. MAYERSOHN: Okay. So -- gotcha. Motion  
3 to accept the nomination of Dr. Lynch-Walsh.

4 MS. STRAUSS: Second.

5 MR. JABOUIN: Okay. So we will now vote --

6 MR. MAYERSOHN: We already made that motion.

7 MS. SHAW: The motion's already done, so we  
8 just need to vote.

9 MR. MAYERSOHN: So we don't have to -- I  
10 don't think we have to have a roll call vote.

11 MS. SHAW: You don't even need to have a  
12 motion and an acceptance and a vote. She just  
13 needs to throw her hat on the table ring and  
14 there are the two people and you vote.

15 MR. JABOUIN: All in favor?

16 COMMITTEE MEMBERS: Aye.

17 MR. JABOUIN: All opposed?

18 (No response.)

19 MR. JABOUIN: Thank you.

20 So now, we will now proceed to vote for the  
21 chair and the vice chair. Thank you.

22 MS. STRAUSS: Fantastic.

23 MR. JABOUIN: One more time, Mr. Mayersohn?

24 MR. MAYERSOHN: Ms. Fertig.

25 MR. JABOUIN: Thank you.

1 Mr. Medvin?

2 MR. MEDVIN: Ms. Fertig.

3 MR. JABOUIN: Mr. De Meo?

4 MR. DE MEO: Ms. Fertig. But I think somehow  
5 we should have Dr. Lynch-Walsh follow in some --

6 MS. FERTIG: Mr. Jabouin, can you hear me?

7 MR. JABOUIN: Yes, we can hear you, Ms.  
8 Fertig.

9 MS. FERTIG: I'm sorry. I heard you call Mr.  
10 De Meo, I didn't hear what happened after that.

11 MR. JABOUIN: Mr. De Meo is commenting.

12 MR. DE MEO: I voted for you, Mary, but I  
13 think --

14 MS. STRAUSS: Your mike's not on.

15 MR. DE MEO: Can you hear me now? Thank you  
16 very much. I thought I was being loud and clear.

17 MS. FERTIG: You sound loud and clear.

18 MR. DE MEO: I vote for Ms. Fertig but I do  
19 think Dr. Nathalie Lynch-Walsh should succeed  
20 immediately after these two. I don't know if we  
21 have the device to do that, but, certainly, she  
22 has a lot of good things to contribute and I  
23 think it would really benefit this committee.

24 MR. JABOUIN: Thank you.

25 DR. LYNCH-WALSH: I really appreciate that,

1 but this was the time for that to have happened.

2 MR. JABOUIN: We need to have the vote.

3 Ms. Strauss?

4 MS. STRAUSS: Dr. Nathalie Lynch-Walsh.

5 MR. JABOUIN: Ms. Ighodaro?

6 MS. IGHODARO: I would rather abstain from  
7 the vote, if possible.

8 MR. JABOUIN: You can't. It's not possible.  
9 I'm sorry.

10 MS. IGHODARO: I'm going to vote for the  
11 person in the room.

12 DR. LYNCH-WALSH: Thank you.

13 MR. JABOUIN: Can you please state her name,  
14 please?

15 MS. IGHODARO: Dr. Walsh.

16 DR. LYNCH-WALSH: Thank you.

17 MR. JABOUIN: Ms. Shaw?

18 MS. SHAW: So this is difficult for me  
19 because I was the person who nominated Ms. Fertig  
20 in the position -- for the position. So this is  
21 a bit it -- and so it's a little hard for me to  
22 now not vote for her because I presented this  
23 lady. So, unfortunately, and I agree with --  
24 that we need to figure out a better way to do  
25 this because -- yeah. Mary Fertig.

1 MR. JABOUIN: Thank you.

2 Dr. Lynch-Walsh?

3 DR. LYNCH-WALSH: Dr. Lynch-Walsh.

4 MR. MAYERSOHN: Then Ms. Fertig.

5 MS. FERTIG: Mr. Jabouin, did you call me?

6 MR. JABOUIN: Oh, yes. And we have Ms.

7 Fertig.

8 MS. FERTIG: Yes, I am voting for myself.

9 MR. JABOUIN: So I count one, two, three --

10 MS. SHAW: Six-three.

11 DR. LYNCH-WALSH: I have five-three.

12 MR. JABOUIN: Five votes for Ms. Fertig and  
13 three votes for Dr. Nathalie Lynch-Walsh.

14 Congratulations to Ms. Fertig as vice chair  
15 and Mr. Medvin as chair.

16 We do have the new gavel for Mr. Medvin to  
17 use. It's never been used before. And we will  
18 now hand that over to him to use.

19 Mr. Medvin, we would like to please move an  
20 agenda item because Ms. Motiwala has another  
21 meeting that she needs to attend. If we could  
22 please do number 11, if you can kindly do that  
23 before your comments where we would have MSL  
24 attend the meeting to present the annual -- the  
25 required financial disclosures that they are.

1           So they did provide a document. That is on  
2 page 11. It is required communication. It shows  
3 the schedule and the current status of their  
4 audit. It discusses accounting and reporting  
5 standards as well as the auditor and management  
6 responsibilities.

7           We do have with us Mr. Castaneda, a manager  
8 from MSL, and then we also have Erum Motiwala,  
9 the chief financial officer.

10          Mr. Castaneda?

11          MR. CASTANEDA: Hello. I'm assuming it's  
12 working because outside it's loud and clear.

13          MR. JABOUIN: Are you on?

14          Please push your button, Mr. Castaneda.

15          MR. CASTANEDA: Hello? Okay. There it is.  
16 Okay. Great.

17          Thank, you, Mr. Jabouin, audit committee  
18 members. My name is Eddy Castaneda, I'm the  
19 audit senior manager on the engagement.

20          As Joris mentioned, these are required  
21 planning communications where we outline some  
22 significant areas that we're going to address  
23 throughout the audit, our audit responsibilities,  
24 which is to be in accordance with generally  
25 auditing standards as well as generally accepted



1 governmental auditing standards, which is an  
2 additional requirement for governments.

3 There's a new shareholder on the engagement,  
4 Bill Blend, as this is the first year of the new  
5 contract for audit contract. He regrets that he  
6 is not here, but he had some previous  
7 commitments.

8 So for now I just would like to address to  
9 the audit committee one of the main factors, key  
10 points in this, which is new for this year is  
11 GASB 87, which is the implementation of lease  
12 standards which will affect the district's  
13 financial statements, which we can discuss once  
14 we get that package going. But other than that,  
15 not to keep your time, if there's any questions  
16 from the audit committee, we are currently in our  
17 interim planning phase of the audit, therefore,  
18 we do like to open it up, and not just at this  
19 meeting, but throughout the entire -- throughout  
20 the entire meeting from here through December,  
21 you could reach out to us if you have questions  
22 or if there's any areas that you would like us to  
23 get into, I offer it now, but just know that that  
24 option is out -- for discussion that option is  
25 always available to you.

1 MR. MEDVIN: Ms. Shaw?

2 MS. SHAW: Good morning. Welcome. In terms  
3 of GASB 87, what preplanning work was done prior  
4 to now, because we're now at year-end, in order  
5 to make sure the implementation goes well? And  
6 also on GASB 96 and what preplanning will be  
7 done? Because I think those kind of sort of go  
8 together.

9 MR. CASTANEDA: Yes. Correct. We've had  
10 discussions. We've known about GASB 87 --

11 MS. SHAW: It's changed a few times.

12 MR. CASTANEDA: -- for quite a few years. So  
13 we've had discussions with Erum and her team and  
14 Gerri dating back to even before last year. So  
15 this was always on the horizon. We knew this was  
16 coming. The district has gathered all the  
17 information that might be applicable for what the  
18 new definition of a lease is. And actually the  
19 district has hired a software company that  
20 specifically deals with this type, for GASB 87  
21 implementation, just due to the large amount of  
22 contracts that are out there and the impact that  
23 it may have that they're going with a third-party  
24 vendor, which we have also reviewed and looked at  
25 their software and it appears to be a correct

1 decision in terms of that, that that software  
2 definitely could handle the district's  
3 information. So it's been an ongoing process.  
4 We actually did a training on GASB 87 last year  
5 for the district. So everyone's up to speed to  
6 make sure that the implementation goes correctly.

7 MS. SHAW: Could you all or probably someone  
8 from the IA office report to us the impact on  
9 GASB 89 in a -- in the interest, no longer  
10 capitalizing interest on construction? Because I  
11 don't know how much construction we have, but we  
12 have quite a bit of schools that should be  
13 upgraded or should be repaired or replaced, so  
14 what's the impact of that since we're no longer  
15 doing 89?

16 MR. CASTANEDA: Right. That is something  
17 that we'll get into in our year-end testing to  
18 actually look, but I do not believe it to be a  
19 major significance as opposed to GASB 87 and then  
20 that impact will be actually disclosed in the  
21 financial statements in a clear manner.

22 MS. SHAW: Okay.

23 MR. MEDVIN: Mr. Castaneda, a semantics  
24 question?

25 MR. CASTANEDA: Sure.

1 MR. MEDVIN: You're saying you're in the  
2 middle of interim fieldwork now.

3 MR. CASTANEDA: Correct.

4 MR. MEDVIN: Except the year-end has already  
5 passed. Is that a terminology thing or --

6 MR. CASTANEDA: Interim, yeah, it's a little  
7 bit of both. Interim being any -- it's the time  
8 period between your actual year-end where --  
9 while the district's fiscal year-end was last  
10 month, information is not typically ready to be  
11 audited until the September-October timeframe.  
12 So as long -- so interim being, we really start  
13 over the summer, so it's between June through  
14 usually September is where we do those planning  
15 and interim phase of the testing. Interim just  
16 being that it's the phase before actual year-end  
17 testing.

18 MR. MEDVIN: My other question, as you  
19 probably know, the auditing department prepares,  
20 specifically, reports dealing with equipment  
21 inventory and the cash in the schools. Do you  
22 use that as part of your documentation for your  
23 fieldwork or do you re-audit the same thing on a  
24 test basis?

25 MR. CASTANEDA: We do review those files and

1 we do test them on a test basis. But you're  
2 talking about the district's internal auditing  
3 department?

4 MR. MEDVIN: Yes.

5 MR. CASTANEDA: Yeah, we do rely on, because  
6 they actually do issue audit reports, signed  
7 audit reports, they get peer reviewed, so we make  
8 sure that the peer review has occurred correctly,  
9 that -- in speaking with Joris and his team, that  
10 we feel that they are qualified to give that type  
11 of opinion and then we do spot-check it on a test  
12 basis depending on the various factors, the  
13 dollar amount; how often was it updated; were  
14 there any findings that they found; and then we  
15 evaluate it and incorporate that into our audit  
16 as well.

17 MR. MEDVIN: So if there was a period of time  
18 where there were many exceptions you would  
19 probably, you know, modify your program and do  
20 more work in that particular area?

21 MR. CASTANEDA: Correct.

22 MR. MEDVIN: Thank you.

23 MR. DE MEO: Mr. Chair?

24 Good afternoon.

25 MR. CASTANEDA: Good afternoon.

1 MR. DE MEO: A couple of questions. First,  
2 the interfund allocation of resources income  
3 expenses, do you consider that a significant  
4 audit area?

5 MR. CASTANEDA: Typically -- just interfund  
6 transfers or --

7 MR. DE MEO: No, not transfers but the actual  
8 allocation of assets, liabilities, among the  
9 various funds, you're testing of that, is that  
10 covered in significant audit areas that you've  
11 listed on your --

12 MR. CASTANEDA: It's -- well, those type of  
13 transactions would come out through our opinion  
14 unit, so we would actually look at those for  
15 every major fund, which we -- our audit opinion  
16 covers every major fund as well as the  
17 entity-wide financials, so throughout that net of  
18 testing, yes, it would become, we would look at  
19 it.

20 MR. DE MEO: So it's kind of covered under  
21 net position, the fund balance classification?

22 MR. CASTANEDA: Correct, in assets and  
23 liabilities.

24 MR. DE MEO: Okay. Thank you.

25 And, second, to the extent you rely on

1 internal audit for work that they perform, has  
2 the number of hours been impacted, reduced, as a  
3 result for your firm?

4 MR. CASTANEDA: Not really. Just because I  
5 believe we -- for the internal funds, for  
6 example, we do not issue an opinion on it. So we  
7 kind of carve that out saying that that work was  
8 done by other auditors, in this case the internal  
9 audit department. So we just see how that  
10 information could or may affect the overall audit  
11 and then we'll make a determination, which we  
12 won't get until we get a final close, final  
13 numbers as of 6/30.

14 MR. DE MEO: Yeah, I'm not sure my question  
15 was clear.

16 Your reliance on the work of our internal  
17 audit department --

18 MR. CASTANEDA: Uh-huh.

19 MR. DE MEO: -- has that had the effect of  
20 reducing the amount of hours as the external  
21 auditors that you've had to expend to complete  
22 the audit typically in previous years?

23 MR. CASTANEDA: No, but relying on the work  
24 of other auditors from our audit standards, the  
25 result is not to reduce your workload. That's

1 not the underlying intent of relying on other  
2 auditor's work. That's not the intended goal of  
3 that standard. Because we do spot-check and we  
4 just do evaluative the reports that they issue,  
5 if it's going to impact our audit. If we  
6 determine that it may impact our audit then we'll  
7 do additional procedures or we'll determine this  
8 particular report's not going to impact our  
9 overall financial statement audit, so we don't  
10 have to address it specifically. But I can't  
11 say -- I can't say yes or no at this point in  
12 time if it would -- if the current year would  
13 reduce our workload. I know in the past it  
14 typically hasn't because that's not the overall  
15 goal to rely on other auditors' work and to  
16 reduce your own workload. That's not the goal of  
17 that standard.

18 MR. DE MEO: But if the work is of a quality  
19 that you could rely on, certainly it would reduce  
20 the amount of testing you'd have to do and it  
21 might impact your risk assessment. You might  
22 assess it as low as opposed to moderate.

23 MR. CASTANEDA: Certainly. And that's the  
24 risk appetite for the shareholder as well as  
25 myself as to whether or not -- how should I put



1 this, because I want to be -- I want to be clear.  
2 My auditor skepticism may or may not actually  
3 want to rely, regardless, if they have an  
4 impeccable record or not because I didn't do the  
5 work specifically. So while that standard allows  
6 us to do that, it just depends. It just depends  
7 on the risk appetite and the type of area and  
8 what audit was actually done, whether or not we  
9 would assess, yeah, we could rely on this because  
10 perhaps it's not overly impactful to the overall  
11 financial statements versus, well, I'm sure  
12 there's no findings, but could I get comfort in  
13 doing something, relying on someone else's work  
14 or would I rather do that myself because it is  
15 that impactful? Maybe I'll, like you said, do  
16 spot-checks of what they did and kind of  
17 recalculate the procedures. So that is on a  
18 test-by-test scenario and area-by-area. So I  
19 can't answer that fully. But to your original  
20 question, it hasn't necessarily reduced our  
21 workload in any significant way.

22 MR. DE MEO: You know, that's kind of  
23 contrary to the impression that I've had over the  
24 years that the pricing of the audit includes some  
25 efficiencies because you can rely on the work

1 that is performed by our internal audit staff.  
2 Certainly that is not an uncommon thing. My  
3 experience is that it's common, especially with  
4 public companies, government entities.

5 So maybe in the future this is a question  
6 we'll pose at the time of renewal to find out if  
7 there are efficiencies that can be afforded.

8 MR. CASTANEDA: Sure.

9 MR. DE MEO: And going forward keep the fee  
10 from rising or keep it stable.

11 Thank you.

12 MR. JABOUIN: Ms. Motiwala has a meeting  
13 outside of the office. I wasn't sure if there  
14 were any questions for her.

15 MR. MEDVIN: Any questions?

16 (No response.)

17 MR. JABOUIN: Ms. Shaw?

18 MS. SHAW: Maybe I should wait until audit  
19 committee members comment, but I would hope that  
20 the work that the internal auditors are doing  
21 within the district is to create more efficiency  
22 so that when the audit is being done that the  
23 policies and procedure are being followed, not  
24 necessarily reduce the work that they should be  
25 doing. Because, at the end of the day, the work

1 that's being done in-house, while it should in  
2 some aspect reduce the amount of documentation  
3 that's being picked just because over the years  
4 we're creating more efficacy, I hope it doesn't  
5 in any way lead me to believe that the auditors  
6 are not doing the job that they're supposed to  
7 do. And, for me, that's a big deal. Just a  
8 comment, just my comment.

9 MS. STRAUSS: Yeah, and I'd like to echo Mrs.  
10 Shaw's comments. Certainly, I would expect that  
11 the internal auditors not make their work messy  
12 or difficult to get through which would cost us  
13 extra time in your fees. And so with that being  
14 said, though, you, as the outside independent  
15 auditor, I would in no way want you entrusting  
16 somebody else. I mean, if it was my firm, I  
17 wouldn't.

18 MR. CASTANEDA: Right.

19 MS. STRAUSS: So I would like for you to do  
20 your job and continue your audits according to  
21 audit standards. But at the same time, if you do  
22 receive work from the internal audit team that  
23 you believe could be done in a more efficient way  
24 for your review to cut down on your fees, I would  
25 kindly ask that you identify that and bring that

1 to us as the audit committee.

2 MR. CASTANEDA: Absolutely. And to that  
3 point, our fees haven't changed over the past  
4 five years nor -- and we kept the same fee amount  
5 for the next five years. So there hasn't been  
6 any adjustment, increase or decrease, we've kept  
7 it flat. And anything that would fall outside of  
8 our audit or to your point we would obviously  
9 discuss it with this committee and take it from  
10 there.

11 MS. STRAUSS: Thank you.

12 MR. MEDVIN: Anybody else?

13 (No response.)

14 MR. MEDVIN: Thank you, Mr. Castaneda.

15 MR. CASTANEDA: Thank you.

16 MR. JABOUIN: So, Mr. Medvin, we did skip an  
17 agenda item. It's Agenda Item Number 9.

18 MR. MEDVIN: 9? No, we did 9.

19 MR. JABOUIN: Oh, yes, of course. I actually  
20 meant 10, Audit Chair Comments.

21 MR. MEDVIN: I guess that's me.

22 I'd like to thank the committee for their  
23 support. Those of you who've been around for a  
24 while know that I've been around for a while and  
25 I'm usually the quiet one around that doesn't say

1 too much. That's just who I am. I try to say  
2 something that means something when I do. I will  
3 try to keep these meetings in order. I will  
4 certainly request that we treat each other  
5 professionally. My biggest personal weakness is  
6 I'm terrible with names and if at some time I  
7 refer to you by your first name inadvertently,  
8 please, accept my apologies in advance. It's not  
9 formal, it ain't my style, it's just sometimes  
10 easier. If you have any problems with anything  
11 I'm doing, please, let me know. And I certainly  
12 request that we treat each other with the utmost  
13 professionalism.

14 MS. STRAUSS: You can call me Jaclyn.

15 MR. MEDVIN: Can I? Normally, you know --  
16 normally, procedurally-wise we refer to last  
17 names.

18 MS. SHAW: You can call me Phyllis.

19 MR. MEDVIN: Okay. I'm more comfortable  
20 doing that, but, again --

21 MS. STRAUSS: Please, by all means, and it  
22 keeps me young. I don't like when my kids'  
23 friends call me Mrs. Strauss. It makes me feel  
24 old.

25 MR. MEDVIN: Oh, yeah, I'm over that.

1 Believe me, as you get older it happens more and  
2 more.

3 Okay. And that's about all I have to say at  
4 the moment. We want to get moving.

5 Okay. Next is the OCA.

6 MR. JABOUIN: Thank you. Agenda Item Number  
7 12.

8 MR. DE MEO: Mr. Chair?

9 MR. MEDVIN: Yes.

10 MR. DE MEO: Can I just briefly ask our chief  
11 auditor a question?

12 MR. MEDVIN: Please.

13 MR. DE MEO: Has it been your impression that  
14 the external auditors have been relying on your  
15 work or the OCA's work and as a result, you know,  
16 fee has been kept where it's at? I mean, it's  
17 unimaginable to me that they're not using your  
18 work and relying on it.

19 MR. JABOUIN: They are. I have had different  
20 discussions with Mr. Castaneda and Mr. O'Keefe  
21 before then, the partner, on a variety of matters  
22 and the communications and dialogue with me would  
23 impact them, depending on whatever the issue is.  
24 I also know that the Auditor General also depends  
25 on our work as well to complete their audit.

1 MR. DE MEO: At \$100 an hour they charge;  
2 right?

3 MR. JABOUIN: You know, we actually don't get  
4 charged for that.

5 MR. DE MEO: You don't get charged for that?

6 MR. JABOUIN: For the Auditor General we  
7 don't get charged for it.

8 MR. DE MEO: Okay. Because the level of  
9 professionalism and the amount of work done  
10 easily could roll into reliance. And it wouldn't  
11 eliminate testing in that area, it would reduce  
12 the area. It would reduce the -- it might reduce  
13 the risk assessment to the level that would even  
14 cause less testing, and, in general, there should  
15 be great -- hundreds of hours, hundreds of hours  
16 of efficiencies.

17 MR. JABOUIN: So, Mr. De Meo, something for  
18 us to consider at the time of contract renewal, I  
19 have been in situations where the annual  
20 engagement comes up and we go to the firm and  
21 they say, well, that's how much it is, what if  
22 you were to carve out a portion of it and provide  
23 it to internal audit for them to do and then they  
24 tell you how much it's reduced. I have found  
25 that due to the retesting requirements that they

1 have according to the audit standards, that that  
2 becomes more minimal than I originally thought.  
3 So we have gone into those engagements with those  
4 strategies.

5 So it is something to explore and see what  
6 the hours that we're talking about versus the fee  
7 reduction and so forth and then make the  
8 appropriate business decision.

9 MR. DE MEO: Yeah, I would say, and I don't  
10 want to beat it to death, but I would say that  
11 that fee --

12 MR. JABOUIN: It's pretty --

13 MR. DE MEO: It's pretty bare bones. So I  
14 think we're getting the benefit of it whether  
15 it's quantified or discussed here or not. But I  
16 can't imagine any firm of any size that does this  
17 kind of work that wouldn't be relying where they  
18 can on this level of work that your, the OCA  
19 performs.

20 That's all I've got to say. Thank you.

21 MR. JABOUIN: Okay. Agenda Item Number 12.  
22 So this is the property and inventory audit of  
23 eight locations. The audit was performed by  
24 various members of the Office of the Chief  
25 Auditor and managed by Audit Director Ali Arcese.



1 The specific departments that were reviewed, you  
2 can see those on page 4 of the report where you  
3 see the information for Athletics and Athletics &  
4 Student Activities, Budget, Enterprise Risk  
5 Management, Environmental Health & Safety, all  
6 the way down to Student Activities.

7 392 items were reviewed with a historical  
8 cost of \$1,288,850 across the different  
9 departments. We have in previous audits had  
10 exceptions, but with these particular departments  
11 there were no exceptions that met the threshold  
12 for reporting. And so there were no findings for  
13 this audit of the various departments.

14 That concludes my presentation; if there are  
15 any questions from the committee members for Ms.  
16 Arcese and me?

17 MR. MEDVIN: Any questions? Ms. Strauss.

18 MS. STRAUSS: Yes. On page 4 here on the  
19 different names that were audited, what -- is  
20 there technology that you looked at?

21 MS. ARCESE: It's a whole gamut.

22 MS. STRAUSS: Like computers and laptops?

23 MS. ARCESE: Furniture, fixtures, equipment,  
24 vehicles, the whole gamut.

25 MS. STRAUSS: Where does that fall? Which

1 one was that?

2 MS. ARCESE: It's all of the departments. So  
3 if it's considered a tangible personal property,  
4 something that's mobile, it's an asset and has a  
5 value over a thousand or if it's SMART equipment  
6 or if it's part of the lease, it's part of the  
7 inventory for each location. So each location  
8 has a list and it consists of furniture, fixtures  
9 and equipment. So all of that is included in  
10 these numbers.

11 So the breakdown as far as the categories are  
12 found within the accounting system, but I don't  
13 break them out because they're all considered  
14 tangible and we have accounted for them all.

15 MS. STRAUSS: Okay. Can I just ask, I know  
16 that the laptops do not cost more than a thousand  
17 dollars apiece and we have a lot of that in the  
18 district.

19 MR. MAYERSOHN: That's part of the SMART  
20 Program, which this committee had recommended  
21 that those get audited.

22 MS. STRAUSS: Oh, okay.

23 MS. ARCESE: So a large portion of those  
24 laptops are on inventory, which is why I  
25 mentioned SMART, they were part of that purchase.

1 In addition to that there was a refresh that  
2 occurred, I think it started right at the  
3 beginning of, right before the pandemic, on every  
4 computer that was purchased. It's on inventory.  
5 That was part of that refresh and regardless of  
6 the value. And so those are also being tracked  
7 as well.

8 MS. STRAUSS: Okay. Thank you.

9 MS. ARCESE: So there are a lot.

10 MS. STRAUSS: Yes, I would think so. Thank  
11 you.

12 MS. ARCESE: You're welcome.

13 MR. JABOUIN: Ms. Shaw has a question.

14 MR. MEDVIN: Anybody else?

15 MR. MAYERSOHN: So one of the things, and,  
16 again, this is just my pet peeve, is that there's  
17 a required semiannual audit. Can we on this  
18 table quantify whether or not -- I mean, again,  
19 you can have somebody with no exceptions. You  
20 take for example, athletics only had eight items.  
21 My question is, did they do a semiannual audit?  
22 I mean, I'm not asking yes or no here. But if  
23 somewhere on the table we can put down that they  
24 did comply to a semiannual audit, because that's  
25 part of the requirement as well. And that's all

1 I have.

2 MR. MEDVIN: Now, these departments have, I  
3 would presume, less total items than a typical  
4 school would have. So this is a little bit, not  
5 misleading, but it's easier to be clean, I guess  
6 is a way to put it. Is that a fair assumption  
7 Ms. Arcese?

8 MS. ARCESE: Oh, absolutely. Yes. I mean,  
9 when you have schools that have thousands of  
10 items versus a department that has 8, absolutely,  
11 there's a big difference as far as the risk.

12 MR. MEDVIN: Okay.

13 MR. MAYERSOHN: Motion to transmit.

14 MR. MEDVIN: Oh, you're doing that, too?

15 MS. SHAW: Second.

16 MR. MEDVIN: Okay. The motion is made by Mr.  
17 Mayersohn to transmit, second by -- who was the  
18 second? Ms. Shaw, was that you? Second by Ms.  
19 Shaw.

20 All in favor?

21 COMMITTEE MEMBERS: Aye.

22 MR. MEDVIN: All opposed?

23 (No response.)

24 MR. MEDVIN: Okay. Motion passes. Item 13.

25 MR. JABOUIN: Thank you. Agenda Item Number

1 13, this is Policy 1700 Office of the Chief  
2 Auditor.

3 I originally planned to discuss Policy 1700  
4 at an informal on-line audit committee meeting  
5 that I had set up for August 18th. Audits that I  
6 had planned to present at this meeting were still  
7 pending certain items and they were still in  
8 process and so I was not able to bring them to  
9 this meeting and so I ask the committee to please  
10 provide their commentary to Policy 1700 during  
11 this meeting. The reports that I have are in  
12 process and they'll be presented at a future  
13 meeting.

14 So with respect to Policy 1700, this is one  
15 of several policies that I will be presenting for  
16 updating. The other policies that will be  
17 presented are -- later on are Policy 1003, which  
18 is follow-up on audit recommendations, Policy  
19 3100 on the annual financial audit. The  
20 committee's looked at that one before. We  
21 appointed the external firm. There's also Policy  
22 3101 on the coordination of examinations by  
23 outside audit groups.

24 So there are several of them that will be  
25 presented over the course of time when I've had

1 the opportunity to be able to present them.

2 The district is in the process of updating  
3 all of its policies. We are on a schedule to  
4 update the policies. This needed to be updated  
5 for several reasons. One is it needed to be  
6 updated because it hadn't been updated since  
7 April of 2010. And then you have the reporting  
8 line of the Office of the Chief Auditor and the  
9 impact of that.

10 So the changes that are in this document are  
11 pretty extensive. It's not really an update,  
12 it's pretty much a reworking of it. If you take  
13 a look at the document, itself, you'll see some  
14 letters, some wording that is in yellow. That is  
15 actually the remaining language in the old policy  
16 1002.1, which is also part of your package. So  
17 the lettering from that policy is there. It's in  
18 yellow. You can see the changes for it.

19 So there was a school board workshop that was  
20 done on July 26th as it was very important that I  
21 get the board members' comments on certain items  
22 before presenting it at a second workshop in the  
23 future.

24 Also important, obviously, is the feedback  
25 from the audit committee that I'll get today.

1 I'll be able to take the comments from the school  
2 board members on July 26th, the comments from the  
3 audit committee today, and be able to take them  
4 forward.

5 I wanted to mention the basis of some of the  
6 changes are based on language in the website and  
7 the publications of the Auditor General; the  
8 Institute of Internal Auditors; ALGA, which is  
9 the Association of Local Government Auditors; the  
10 Comptroller General, the policies of our  
11 neighboring districts in Miami-Dade and Palm  
12 Beach County. And, as I said before, they are  
13 quite extensive. We've gone from a 3-page  
14 document to a 13-page document.

15 I ask the members to flip through some of the  
16 pages and I'll talk about some of them on the new  
17 Policy 1700.

18 On page 1 some of the changes involve  
19 removing historical language as far the  
20 origination of the policy back in 1977. All of  
21 the un-highlighted language is -- is new and then  
22 the yellow language is the one from Policy  
23 1002.1.

24 On this particular page I do have some  
25 comments from the workshop from Ms. Good, from

1 Ms. Korn, from Mr. Foganholi, Ms. Levinson;  
2 General Counsel Batista had some comments with  
3 respect to that page. And I've inventoried them  
4 all.

5 And then on the second page, too, you know  
6 discussion as far as the audit reporting also led  
7 to some comments from Ms. Korn, Ms. Alhadeff, Ms.  
8 Levinson, Ms. Good.

9 The start of the objectives is on page 2 and  
10 it goes into page 3. And so we basically more  
11 than doubled the objectives as far as language  
12 that should have been put on based on the sources  
13 that I mentioned to you that I utilized. And  
14 then on -- so the objectives went from 5 to 12.

15 On the bottom of page 3 when you go over the  
16 OCA functions, those go into the next page, page  
17 4. We do start getting into the audit plan and  
18 there are some comments from the board members  
19 there, but the driver is what is in the  
20 employment agreement of the chief auditor that  
21 appears in the audit plan. The paragraphs are on  
22 page 4, and they go into page 5 as well. And  
23 then there are comments from board members Good,  
24 Korn, Alhadeff with respect to page 5 that I've  
25 inventoried with my team as well.



1           Going into page 6 it's very yellow because it  
2 has some of the same language. On the work  
3 papers and confidentiality, upon speaking to  
4 legal, the language that was there was  
5 duplicative of what's in paragraph 119.07132 A  
6 and B of the state statutes.

7           And then we go on into page 7. The follow-up  
8 language is substantially the same except I've  
9 added some language.

10           Section 9 I've added some wording in addition  
11 to what was in yellow.

12           Section 10 is from the chief auditor's  
13 contract, but there are some board comments on  
14 there.

15           Sections 11 and 12 deals with audit  
16 procedures and standards. 12 and going into 13,  
17 some of the important things as far as  
18 independence. You know the auditor and the  
19 auditor staff not making contributions to school  
20 board members as well as how to treat somebody  
21 that transferred from another department.

22           We go into 14, the need to follow district  
23 policies and procedures.

24           And into 15, establishing our own procedures,  
25 antifraud on paragraph 16. That remains

1 substantially the same, but we've added some  
2 language.

3 And then into page 9, the review of contracts  
4 is a very important part of what our day-to-day  
5 or month-to-month is.

6 And then going into page 10, we have some  
7 language, particularly it captures the right to  
8 do the audits and the need to perform it and the  
9 cooperation from employees and vendors to get the  
10 audits done.

11 And then we start to go into page 12 with due  
12 process to employees, the hotline, employees'  
13 responsibilities to inform us and other district  
14 departments when it comes to areas that could be  
15 fraud, waste or abuse.

16 And then our processes go into page 12, which  
17 are requirements for management responses, timing  
18 for them, the standards for management responses.

19 And then the peer review is paragraph 23.

20 And then some of the related policies that  
21 I've already discussed are on page 13.

22 So we are a bit away from updating this as I  
23 process various comments from the board members,  
24 the committee members that'll be discussed today.

25 And that concludes my introduction to Policy

1 1700.

2 Mr. Medvin?

3 MR. MEDVIN: Okay. Dr. Lynch-Walsh, since  
4 you circulated this memo, could you please  
5 comment on your points to start us off?

6 DR. LYNCH-WALSH: Okay. Yes. Thank you.

7 So when this -- the school board workshop was  
8 cancelled, that was supposed to -- when this  
9 policy was supposed to go there first and it  
10 hadn't come here first, so I was left sending an  
11 email to the school board back in June, when I  
12 read -- and at the same time what was happening,  
13 and as you may notice today, the only thing we  
14 have in front of us is the policy. But it should  
15 tick and tie and be consistent with his contract  
16 and job description, which we have not been  
17 given.

18 So I reviewed all of those and that was back  
19 in June, which feels like five years ago at this  
20 point, but just in this document alone I was just  
21 reviewing the contract but it was the preliminary  
22 one, but this point flows through. So, first,  
23 because it doesn't matter how civil you are if  
24 you're still undermining the function of a group,  
25 it's just being civil about it, and that's always

1 my concern, that the role of this committee is  
2 not undermined and weakened.

3 So the first one revolves around the audit  
4 plan. For those of you who haven't been on here,  
5 every year people try to put things into the  
6 audit plan on this committee and have been  
7 seconded and we've tried to vote and we can't get  
8 them in there. It's been a struggle. So the  
9 last thing I want to see is that become even  
10 weaker. The original language, and, again, it  
11 doesn't matter what your intent is, it matters  
12 what makes it into print, on page -- under audit  
13 plan, it starts on page 4, the old -- the  
14 existing policy says, the Chief Auditor of the  
15 OCA will develop a written Audit Plan consisting  
16 of a listing of the audits to be performed during  
17 the fiscal year and submit such plan to the Audit  
18 Committee. That's been struck. It now just  
19 reads, upon approval by the Audit Committee the  
20 proposed Audit Plan will be transmitted to the  
21 School Board for approval.

22 Okay. It should be, when you strike that  
23 they have to submit the audit plan to the audit  
24 committee it takes out the process that's  
25 supposed to be happening. Yes, it might be

1 implied, but why is that being struck? I would  
2 prefer to have that language reinstated because  
3 it's clear that the plan is submitted. Because  
4 in our role as an audit committee we are allowed  
5 to add things, we're allowed to make  
6 recommendations.

7 And speaking of the audit plan, where are we  
8 in that process? It is August. Are we just  
9 moving it up to the next meeting? I forget where  
10 we left of. But if we're going to approve it,  
11 where is it? But I am not comfortable with  
12 striking that language on page 4. It starts  
13 with, upon approval by the audit committee, and  
14 it should be clear that the first step is it gets  
15 submitted to us. Because it sounds like it's  
16 just a rubber stamping by the audit committee  
17 when you do not start with it's being submitted  
18 so that we can discuss it.

19 So that was my approximate first point on  
20 this email to the board.

21 They did fix a couple other things, but that  
22 might have been too much in the weeds for them to  
23 fix.

24 MR. JABOUIN: Dr. Lynch-Walsh, so you're on  
25 page 4, your comment is to restate the language

1 that has --

2 DR. LYNCH-WALSH: Reinstate.

3 MR. JABOUIN: -- that has been stricken?

4 DR. LYNCH-WALSH: Reinstate. Not restate.

5 So take the strike-through from the Chief Auditor  
6 of the OCA will develop a written Audit Plan  
7 consisting of a listing of the audits to be  
8 performed for the fiscal year and submit such  
9 plan to the Audit Committee. That has been  
10 struck. I would like it reinstated so that it is  
11 crystal clear to both sides that we don't rubber  
12 stamp audit plans. We actually have it submitted  
13 so that we can discuss it before approving it.  
14 That's my first.

15 MR. MAYERSOHN: I mean, that's your first.  
16 What I would also like to add to that is -- you  
17 want me to speak into my mike?

18 MR. JABOUIN: Speak into your microphone,  
19 please.

20 MR. MAYERSOHN: It's on. Can you hear me  
21 now? Can you hear me now? Is to include a time  
22 certain. And there was a month, whether it's  
23 April or March that we get that plan and include  
24 that as part of it. Because, again, it says the  
25 board is doing it in May. I don't want to have

1 it where our May meeting comes around and we  
2 don't have time. Again, if there's some  
3 communication so being at our April meeting?

4 DR. LYNCH-WALSH: I think it used to have a  
5 time certain.

6 MR. MAYERSOHN: It used to be before the  
7 fiscal year. So I think we did it in August was  
8 when with we initially had it.

9 DR. LYNCH-WALSH: Well, no, no, back when I  
10 first started it was in the spring.

11 MR. DE MEO: It was in the spring.

12 DR. LYNCH-WALSH: Hold on. Let's see. Was  
13 that in this policy? I know I saw it because I  
14 brought it up, I think, at the last meeting.

15 MR. MAYERSOHN: Well, it says by July, that's  
16 the school board, but I'm talking about for the  
17 audit committee to get it.

18 DR. LYNCH-WALSH: It used to refer to it  
19 coming before the audit committee. It is either  
20 in our bylaws or --

21 MR. MAYERSOHN: I believe it's in the bylaws,  
22 not in the policy.

23 DR. LYNCH-WALSH: But that's why we need to  
24 have all the documents given to us so that we can  
25 review and make sure they're all consistent.

1 Because in the contract I would like it to  
2 specify also that he's contractually obligated to  
3 submit the plan to the audit committee because  
4 that contract is legally binding as is a policy.

5 But they should all agree. We can't have one  
6 saying one thing, one saying something else, and  
7 then we're trying to give feedback on this today  
8 without the full picture.

9 But I completely agree with you on the  
10 timetable, but we already had it somewhere, but,  
11 again, we're not looking at that document. So  
12 you're saying it's in the bylaws?

13 MR. MAYERSOHN: But it's not in this policy.  
14 And I agree that all the policies should align.  
15 But for today's subject we should include it in  
16 there.

17 DR. LYNCH-WALSH: I agree. I'm just trying  
18 to find it, where I saw it. I don't know where  
19 it was.

20 MR. MEDVIN: I think it used to be the  
21 spring.

22 DR. LYNCH-WALSH: It literally it's required  
23 to be in the spring somewhere, I just don't  
24 remember where I --

25 MS. SHAW: May I? Did you find it? I'm



1       sorry.

2               MR. MEDVIN:   Ms. Shaw?

3               MS. SHAW:   So on the top of page 5 it has to  
4       be presented to the school board by May.  So that  
5       means --

6               MR. MAYERSOHN:  So we'd have to get it in  
7       March or April.

8               MS. SHAW:   Exactly.  And I kind of have an  
9       issue with that last sentence, anyway.  I think  
10      it's just --

11              MR. MAYERSOHN:  During the following July?

12              DR. LYNCH-WALSH:  Which last sentence?

13              MS. SHAW:   On top of page 5.  It says, the  
14      initial proposed Audit Plan will be provided for  
15      The School Board's consideration at a workshop  
16      conducted by May of each year, which -- so my  
17      question is -- let me finish.  And for potential  
18      approval at a meeting conducted during the  
19      following July of each year.  So it's -- it's  
20      kind of -- okay.  First of all, which audit plan  
21      are we talking about?  Is it for the next fiscal  
22      year?

23              MS. IGHODARO:  It's confusing.

24              MS. SHAW:   So we need to kind of specify.

25              MS. STRAUSS:  Does that mean like two months

1 later?

2 DR. LYNCH-WALSH: Yes, that was my  
3 interpretation. It goes to the board in May  
4 which then means it can come to us first no later  
5 than, say, March. But then it's going to a  
6 workshop in May, which means that they can give  
7 feedback, and then it should come back to us, and  
8 then -- because we want to know what they think  
9 and we should be communicating with our board  
10 members, and then July, which starts the next  
11 fiscal year, is when they would approve it. That  
12 hasn't been happening because it's been sliding  
13 -- like I said, it's not approved by anybody,  
14 including us.

15 MS. SHAW: So back to my point in terms of  
16 the timeline here, and then of course the  
17 wording, so we need to kind of, if we're gonna --  
18 if the goal is for it to be at a workshop. So  
19 the initial proposed audit provided to the school  
20 board for consideration at a workshop conducted  
21 by May of each year, so it doesn't say it's going  
22 to be, the workshop is going to be in May, which  
23 means that if our timeline is not strict, so if  
24 we don't get it in March and they decide to have  
25 a workshop in April, then I'm just having a

1 timeline issue. And it says, at a meeting  
2 conducted during the following July of each year.  
3 Which July? Is it July of --

4 DR. LYNCH-WALSH: The following fiscal year.

5 MS. SHAW: -- the following year or is it  
6 that July that falls after May?

7 DR. LYNCH-WALSH: It's the July that's two  
8 months later.

9 MS. FERTIG: Mr. Jabouin or Mr. Medvin?

10 MR. MEDVIN: I hear you, Mary. You can talk.

11 MS. FERTIG: Let me know when you're ready  
12 for me.

13 MR. MEDVIN: We're ready.

14 MS. FERTIG: Okay. Typically, forever, until  
15 the last couple years we did a final proof at our  
16 June, at our June audit meeting because that  
17 would be preparing you for the beginning of the  
18 fiscal year.

19 A problem I see with doing this too early in  
20 the year as something we just discussed as we  
21 began this meeting is the timeliness of  
22 identifying issues and very often we see those  
23 audits in March, April and May and they bring up  
24 issues that we may want to include in the audit  
25 plan. You know, if we finish the fiscal year

1 with the approval of the audit plan for the  
2 coming year that gets it to the school board in  
3 time for them to vote on it. And that was  
4 forever it was a June agenda item. It has not  
5 been lately but it was for many years.

6 MR. MEDVIN: Mr. Jabouin.

7 MR. JABOUIN: Yes, thank you, Mr. Medvin as  
8 well as Ms. Fertig and Dr. Lynch-Walsh.

9 So the language that is in here is driven  
10 from the employment agreement of the chief  
11 auditor. So what's going to be very important is  
12 that I build in the audit committee pieces of it.  
13 So this was done from a board perspective. So I  
14 now need to go ahead and allow sufficient time  
15 for this to happen. So I have to build this out,  
16 including feedback from you, your comments and so  
17 forth. So I wanted to mention that.

18 Also what's important to consider is that,  
19 just given the evolving risk of the district, the  
20 plan throughout that lengthy process can become  
21 stale. So it is important that the auditor be  
22 aware of new and developing risks and challenges  
23 and concerns. So that has to be done as well.

24 But the procedural part of this, what I  
25 wanted to mention to the committee is, yes, I

1 have to build it in because this is done from a  
2 board perspective.

3 Thank you.

4 MS. FERTIG: Can I ask a question, Mr.  
5 Medvin?

6 MR. MEDVIN: Mary, you're on.

7 MS. FERTIG: Did I understand you to say that  
8 the schedule was built around your contract?

9 MR. JABOUIN: Yes, Ms. Fertig, it was -- this  
10 language was from the chief auditor's contract.

11 MS. FERTIG: So I can see that when you first  
12 came on, if you came at a point of year which  
13 would have made that necessary. But, you know, I  
14 kind of believe that the policy should be the  
15 overarching thing here and consistent and not  
16 dependent on -- I mean, if you were to leave and  
17 somebody else comes in midyear, at a time of year  
18 that throws this off, we'd always have an  
19 inconsistent date, whereas having a date certain  
20 for that audit plan to first appear before the  
21 board I think is really important. So I can see  
22 that was the case when you first came, maybe, but  
23 at this point I think we should do the policy and  
24 your contract should read accordingly.

25 MR. MEDVIN: Dr. Lynch-Walsh?

1 DR. LYNCH-WALSH: Yes, that was the point I  
2 tried to make when all of this came up a few  
3 months ago.

4 MS. FERTIG: Yes, I remember that.

5 DR. LYNCH-WALSH: The contract cannot operate  
6 in a vacuum. Where would all the contract  
7 language be coming from if not from job  
8 description, existing policy, and our bylaws? So  
9 the contract, depending on which version -- if  
10 this hasn't changed, it says that the initial  
11 proposed Audit Plan will be submitted to SBBC by  
12 the Chief Auditor for consideration of the board  
13 while at a workshop by May 2023 for proposed SBBC  
14 approval in July. No mention of this group,  
15 which is my problem. And so it seems as though  
16 if we go back -- and then the language, once  
17 again, getting to page 4 and 5 of the current  
18 policy, the sentence that continues at the bottom  
19 of page 4, the Chief Auditor of the OCA shall  
20 strive to have the Audit Plan in place and  
21 approved by the start of that fiscal year. The  
22 initial proposed Audit Plan -- it now says, the  
23 initial proposed Audit Plan will be provided for  
24 the School Board's consideration at a workshop  
25 conducted by May.

1           So this is where I say that the audit  
2           committee is sort of -- it's very subtle, but  
3           there is -- it sort of downplays the fact that we  
4           have a role to play in the audit plan. Because  
5           in order for the board to see it at a workshop it  
6           makes the process have to be backed up to March  
7           or April. So, instead, to everyone's point, if  
8           you have the, it has to be submitted to the audit  
9           committee by May, which was the practice with the  
10          prior chief auditor since I started, we would see  
11          the proposed audit plan before the end of the  
12          year. So we would approve it -- we would see it,  
13          I think, in May or approve it in June or  
14          something along those lines.

15          That stopped when Mr. Jabouin started and it  
16          never went back to that. But he's been here now  
17          -- this was in 2018? So, yes. So this creates a  
18          potential timeline problem. I think the solution  
19          is to change it, and then, yes, you'd have to  
20          amend the contract. It's not the first time a  
21          contract has been amended in this district. So  
22          that it would go first to the audit committee in  
23          May for approval in June by the audit committee  
24          and then a workshop -- well, if they workshop it  
25          and then something has to come back, so maybe a

1 workshop in June for the board? But then we  
2 wouldn't be approving it --

3 MR. MAYERSOHN: No, we could -- we could get  
4 it in --

5 MR. MEDVIN: We'd have to do it earlier, I  
6 think.

7 DR. LYNCH-WALSH: In April?

8 MR. MAYERSOHN: We've already had it where,  
9 at the May meeting. As opposed to saying, you  
10 know, when it's sent out, the May meeting would  
11 be time to discuss the report.

12 DR. LYNCH-WALSH: To have the initial plan  
13 submitted --

14 MR. MAYERSOHN: Correct.

15 DR. LYNCH-WALSH: -- to us in May.

16 MR. MAYERSOHN: Correct. We would approve  
17 it, it would go back to the board in June, or it  
18 could be later on in May. We meet the first week  
19 in May, they meet --

20 DR. LYNCH-WALSH: Well, that would require  
21 coordination. So for this fiscal year we meet  
22 May 18th and then June 22nd. So the board  
23 workshop would have to occur in between.

24 MR. MAYERSOHN: It could be June whenever  
25 their first --



1 DR. LYNCH-WALSH: Right. I'm just saying it  
2 requires, you know, somebody picking up a  
3 calendar.

4 MR. MAYERSOHN: Not necessarily because of  
5 graduation and all the other stuff.

6 MS. FERTIG: So can you just put a date in  
7 here to move this on, upon approval by the audit  
8 committee the proposed audit plan will be  
9 transmitted to the school board by June 1st?

10 MR. JABOUIN: Mr. Medvin --

11 MR. MEDVIN: First of all, do we have a  
12 quorum problem?

13 MR. MAYERSOHN: No, we only have nine  
14 members.

15 MR. JABOUIN: We have nine members.

16 MR. MAYERSOHN: So we only need five.

17 MR. MEDVIN: And I don't think we're voting  
18 on this. I think this is more of a --

19 MR. JABOUIN: There is no voting. This is a  
20 --

21 MS. FERTIG: Well, we did vote earlier on to  
22 send some amendment suggestions to the board. I  
23 kind of thought this was one of them at that time  
24 but I haven't gone back and looked at it as I'm  
25 sitting here. But it just seems that the simple

1 way to move this issue along is for us as a  
2 group, even if it's by consensus, to recommend to  
3 the board that they amend it to read, upon  
4 approval by the audit committee, the proposed  
5 audit plan will be transmitted to the school  
6 board by June, whatever, 1st, whatever.

7 DR. LYNCH-WALSH: But that's the thing is,  
8 June 1st, we may not have approved it.

9 MR. MEDVIN: Is that sufficient time?

10 DR. LYNCH-WALSH: No, we're not gonna -- we  
11 don't approve it in one meeting. We've proven  
12 that we can't do it in one meeting. We need at  
13 least two.

14 MS. FERTIG: All right. Let's do it by June  
15 15th and set our calendar accordingly. And that  
16 gives the school board plenty of time to have  
17 done by the fiscal year.

18 MR. MAYERSOHN: Yeah, but they're gonna want  
19 to have a workshop.

20 DR. LYNCH-WALSH: Yeah, need to have a  
21 workshop, so, to April? The initial one in  
22 April.

23 MR. JABOUIN: Thank you. What I would  
24 suggest is, why don't you let me build the time  
25 in for the audit committee, so that way there is

1 sufficient audit committee review of it? So if  
2 you stick to the board one and then I back into  
3 the timeframes. So if it has to be earlier or  
4 February, then that's what it needs to be.

5 DR. LYNCH-WALSH: That's too early. So you  
6 had -- you -- this is you building it in. So  
7 somehow that got into your contract and we're all  
8 saying, this is the first time we can discuss  
9 this, that doesn't work. We also know  
10 realistically we have never been able to approve  
11 an audit plan in one meeting. And I'm looking at  
12 the actual calendar of our meetings. So if we  
13 get it on April 13th to have an initial  
14 discussion, we come back May 18th with our input,  
15 with suggestions and have a discussion in the  
16 sunshine, then the board would meet, have a  
17 workshop somewhere between May 18th and when we  
18 need to have our agenda packets on June 18th and  
19 that is the timeline.

20 The fact that there is a contract that says  
21 otherwise is a function of how this all came to  
22 be. It doesn't mean that's how it must be. We  
23 can change your contract. Not "we", personally,  
24 but the board. And I'm sure they would be  
25 amenable to it. And let's not forget that, come

1 November, half the board could be changed. So --  
2 which actually trickles down, so --

3 MS. FERTIG: So if we could -- just to add on  
4 to what you're saying. I will say there have  
5 been years when the audit plan has gotten through  
6 our, many years, has gotten through our meeting  
7 in one reading. That's when there's -- and that  
8 goes to the point of ongoing conversations about  
9 what should be included in that plan throughout  
10 the year so that you have a plan presented to you  
11 that reflects things that came up during the  
12 audits of the current year.

13 So it's not that it's impossible to do this,  
14 but I agree with you there should be some hard  
15 dates in here.

16 DR. LYNCH-WALSH: Yeah, I'm not comfortable  
17 boxing us into one meeting. So Phyllis was  
18 saying April.

19 MS. FERTIG: Well, I don't think you need to.  
20 I think you've got the ability here to go up  
21 above and just give you a final date. At least  
22 it says approval of the audit committee.

23 DR. LYNCH-WALSH: I would change this May to  
24 June in here, at a minimum. And you can leave it  
25 July. They can still approve it in July. They

1 meet every other day when they want to.

2 MR. MEDVIN: But the plan takes place, it  
3 starts July 1, and if the internal audit, they  
4 need a lot of planning time to get the audit  
5 scheduled. So, I mean, if we delay the plan  
6 we're delaying them.

7 MS. SHAW: Yes and no. I'm sorry. But keep  
8 in mind that, first of all, it's a working  
9 document. It's like a budget. It's going to  
10 be -- it's going to change throughout the year.  
11 You're going to end up with probably a roll  
12 forward. So by the time we get to, say,  
13 December, January, there are certain items that  
14 they're going to know it's not going to make it  
15 this year, so they're going to be somewhat of a  
16 roll forward. So what's coming to us is going to  
17 be whatever we said that we want to see if we can  
18 make it in the audit plan, what they determine is  
19 necessary based on what the work that has been  
20 done, and that may actually change come  
21 September. So we may approve all of a plan, but  
22 what I'm saying is, we need to have the timeline,  
23 get that done, but keep in mind that that may  
24 also change as we move throughout the year.  
25 Because some things may change depending on the

1 priority that may happen during the year. There  
2 are certain things, definitely, that will happen,  
3 but other priorities may change which is going to  
4 change the audit plan.

5 DR. LYNCH-WALSH: Well, absolutely, but --

6 MS. SHAW: But I want to see the June -- I  
7 would like to see it comes to us around April,  
8 May, I don't care which one of those months, and  
9 then we have June in here that it's going to the  
10 workshop or whatever the case may be.

11 DR. LYNCH-WALSH: The June workshop rather  
12 than the May.

13 MS. SHAW: Because what I don't want to do is  
14 tie the staffs' hands in not knowing what they're  
15 going to be working on come July 1st.

16 MS. FERTIG: All right. I'm not in the room.  
17 Do we have a quorum to recommend that we change  
18 May to June?

19 MR. MEDVIN: I don't believe this is a  
20 voteable item. This is more of a --

21 DR. LYNCH-WALSH: Well, we can make a  
22 recommendation.

23 MR. MAYERSOHN: Yeah, you can make a  
24 recommendation.

25 MR. JABOUIN: This is more a workshop.

1 DR. LYNCH-WALSH: But I like when we vote on  
2 something. It seems to cement it a little bit  
3 better.

4 MR. JABOUIN: Mr. Medvin, this is an official  
5 meeting that still has quorum. So the committee  
6 can go ahead and vote on a recommendation. I'm  
7 just trying to double-check that I get the  
8 language correctly, which I will in one moment.

9 MR. MAYERSOHN: I mean, the other part to  
10 this is that we don't have a meeting in February.  
11 We can do, and I'm just throwing it out there,  
12 do, again, a virtual meeting, strictly a workshop  
13 of an audit plan and things that we might  
14 suggest. And then, again, depending upon, you  
15 know, what those requirements are, come back to  
16 us with a full plan in whatever date it is, May,  
17 for us to kind of give that approval.

18 DR. LYNCH-WALSH: So, to clarify, this says,  
19 right now it says, by May. If it says, by June,  
20 it can happen earlier.

21 MS. SHAW: Right, which is the point I made  
22 earlier.

23 DR. LYNCH-WALSH: Right. And clarify which  
24 years we're talking about, because that could be  
25 confusing. And then the only other thing that

1 we're going to do a catchall recommendation on  
2 this paragraph is reinstating the first sentence,  
3 the Chief Auditor of the OCA will develop a  
4 written Audit Plan consisting of a listing of the  
5 audits to be performed during the fiscal year and  
6 submit such plan to the audit committee, to  
7 reinstate that struck language, and then --

8 MS. FERTIG: So, is that your motion?

9 DR. LYNCH-WALSH: Well, I'm reading that  
10 because the rest of it -- it's all in the same  
11 paragraph, Mary, so I'm trying to have one  
12 motion.

13 MS. FERTIG: I see it. I'm reading with you.  
14 I'm online, I'm reading with you. I see it. I'm  
15 asking, is your motion to reinstate that  
16 sentence?

17 DR. LYNCH-WALSH: Well, then we have to break  
18 it into two.

19 MR. MAYERSOHN: Well, why don't we bifurcate  
20 the motion? So the first motion is to reinstate  
21 the sentence --

22 DR. LYNCH-WALSH: Yes.

23 MR. MAYERSOHN: -- whatever that sentence is.

24 MS. SHAW: Okay. I'll second that.

25 MR. JABOUIN: The sentence is the first



1 sentence in the last paragraph of page 4; that's  
2 what you'd like? The one that says, the Chief  
3 Auditor of the OCA will develop a written Audit  
4 Plan consisting of a listing of the audits to be  
5 performed during the fiscal year and submit such  
6 plan to the Audit Committee; that is the sentence  
7 to be put back in?

8 DR. LYNCH-WALSH: Correct.

9 MR. JABOUIN: Okay. Mr. Medvin.

10 MS. FERTIG: Okay. That's great.

11 MR. MEDVIN: Okay. Let's vote on that  
12 recommendation first.

13 All in favor?

14 COMMITTEE MEMBERS: Aye.

15 MR. MEDVIN: Opposed?

16 (No response.)

17 MS. SHAW: And just so you know, two of us  
18 have to go, so --

19 MR. MEDVIN: Yes, I know. We're about to  
20 lose a quorum.

21 MS. FERTIG: Okay. Can we quickly change May  
22 to June at the top of page 5?

23 MS. SHAW: Take out the "by", change it to  
24 June. Or put in June.

25 DR. LYNCH-WALSH: Just June. Leave the "by"

1 so it can happen earlier.

2 MS. SHAW: Okay. Yeah. And then change it  
3 to June.

4 DR. LYNCH-WALSH: Right. And clarify which  
5 school year, which fiscal year, because it's  
6 unclear.

7 And then I think our newest member has a  
8 question or comment.

9 MS. IGHODARO: It's more of a question. If  
10 we -- does the client come back to us after the  
11 school board workshop?

12 DR. LYNCH-WALSH: The plan? Yes. That's why  
13 we were trying to be clear so that it could come  
14 back to us --

15 MR. MEDVIN: On a timely basis.

16 DR. LYNCH-WALSH: -- so that it can be  
17 approved in time in July.

18 And since our calendar, we have meetings in  
19 April, May and June, but our meetings are May  
20 18th and June 22nd, if they have a workshop in  
21 between, then at our June meeting we can approve  
22 it and move it along and then they can do what  
23 they need to in July.

24 MS. SHAW: And so the second motion is to  
25 change May to June at each year, but then where

1 it says, during the following July of each year,  
2 we need to specify which fiscal year. Is it the  
3 next fiscal -- do we want to say next fiscal, the  
4 upcoming fiscal year?

5 MS. FERTIG: Of the next year.

6 DR. LYNCH-WALSH: For the upcoming fiscal  
7 year.

8 MR. MAYERSOHN: Second.

9 MR. MEDVIN: You got that?

10 MR. JABOUIN: One moment. I will clarify  
11 that. The existing on page 5 the word July will  
12 change to June.

13 DR. LYNCH-WALSH: No, no, no.

14 MS. SHAW: May will change to June.

15 MR. JABOUIN: I'm sorry, so -- oh, I'm sorry.  
16 The current May will read June.

17 MS. SHAW: By June.

18 MR. JABOUIN: And then what about the July?

19 MS. SHAW: During the following -- for the  
20 upcoming fiscal year.

21 DR. LYNCH-WALSH: At a meeting conducted July  
22 of the upcoming fiscal year.

23 MS. FERTIG: The following fiscal year.

24 DR. LYNCH-WALSH: Upcoming or following?

25 MS. FERTIG: I think you can do following.

1 You can do either. It doesn't really matter.

2 DR. LYNCH-WALSH: It just needs to be clear.

3 MS. FERTIG: Following would be fine or you  
4 could do upcoming. It's actually okay either way  
5 it is.

6 MS. SHAW: And what I have an issue with,  
7 I'll let you wordsmith it, the plan will be  
8 provided for the school board's consideration, I  
9 think it should be provided to the school board  
10 for consideration at a workshop, but --

11 DR. LYNCH-WALSH: So, yeah, I agree. It  
12 could be worded more clearly.

13 MS. SHAW: But I'll let you wordsmith that.

14 DR. LYNCH-WALSH: And I don't get paid enough  
15 to do editing. I could and I have.

16 So you guys have to --

17 MR. MEDVIN: Yeah, we have a time problem;  
18 right? You guys have got to go.

19 MS. FERTIG: Can we just vote on this June  
20 and let Joris work out the verbiage? I think he  
21 gets the idea.

22 MR. MEDVIN: Do you want to read it for us,  
23 Joris?

24 MR. JABOUIN: Sure. It is to change the word  
25 May to June. And where it says during the

1 following July of each year it will say a meeting  
2 conducted during the following year. Also, where  
3 it currently says the school board's  
4 consideration, it will say provided to the school  
5 board for consideration.

6 DR. LYNCH-WALSH: Not quite. Can we just  
7 say --

8 MS. FERTIG: Well, before we lose our quorum  
9 let's get the June done.

10 DR. LYNCH-WALSH: Yeah. And clarify which  
11 July you're talking about is really what we're  
12 aiming for is to clarify, when you say July, the  
13 July that follows June. Not the July of the  
14 following calendar year but July of the following  
15 fiscal year.

16 MS. SHAW: Upcoming.

17 MR. JABOUIN: Upcoming. Upcoming July  
18 instead of following.

19 MS. SHAW: Yeah.

20 MR. JABOUIN: Okay. So noted.

21 DR. LYNCH-WALSH: We need to vote.

22 MR. MEDVIN: All in favor?

23 COMMITTEE MEMBERS: Aye.

24 MR. MEDVIN: Opposed?

25 (No response.)

1 MR. MEDVIN: The suggestion carries.

2 DR. LYNCH-WALSH: Okay. Before we lose two  
3 more and then quorum's gone for good, number two,  
4 there are multiple references to no one board  
5 member being able to make decisions for the board  
6 in terms of making additions to the audit plan.  
7 The same should hold true for the board chair.  
8 While it is expected that the chief auditor will  
9 discuss an issue with the board chair the  
10 proposed change in Roman numeral V, which is on  
11 page 5, suggests the chair and chief auditor may  
12 make decisions to an area of the audit without  
13 the rest of the board and only when they disagree  
14 will the matter come before the entire board.

15 So I realize this is a new reporting  
16 structure, but the chief auditor now reports to  
17 the board corporate, not just to the board chair.

18 So in this first paragraph it talks about  
19 having a consultation with the board chair and  
20 that the consultation with the board chair would  
21 serve as a check and balance to the actions of  
22 the chief auditor. If there is conflict or a  
23 lack of concurrence with the School Board Chair  
24 regarding a proposed additional audit area the  
25 Chief Auditor may bring an item before the school

1 board seeking approval to amend the audit plan.

2 No, no, no, no.

3 MS. FERTIG: No, no.

4 DR. LYNCH-WALSH: But also no decision to add  
5 or subtract from an audit plan should be made  
6 without board corporate. The board --

7 MS. FERTIG: I agree. So just make the  
8 motion.

9 DR. LYNCH-WALSH: Okay.

10 MS. FERTIG: I mean, I don't know if  
11 everybody else agrees, but let's get the motion  
12 on the floor.

13 DR. LYNCH-WALSH: They seem to.

14 MR. MAYERSOHN: Did you make the motion?

15 MS. SHAW: Who's making the motion.

16 DR. LYNCH-WALSH: Oh, sorry, I'll make the  
17 motion.

18 MR. JABOUIN: I'm waiting for specific  
19 wording, please.

20 DR. LYNCH-WALSH: Okay. So the paragraph  
21 reads in its entirety, Based on the Chief  
22 Auditor's professional judgment, and after the  
23 Audit Plan is approved by The School Board, an  
24 audit, investigation, review, examination, or  
25 analysis of a subject that the Chief Auditor

1 identifies as requiring audit coverage can be  
2 added by the Chief Auditor in addition to those  
3 specified in the approved Audit Plan. The Chief  
4 Auditor may perform this work upon consultation  
5 with the School Board Chair unless the audit  
6 involves law enforcement or regulatory matters  
7 which would require the assignment to be  
8 conducted in a confidential manner. The  
9 consultation with the School Board Chair would  
10 serve as a check and balance to the actions of  
11 the Chief Auditor. If there is a conflict or a  
12 lack of concurrence with the School Board Chair  
13 regarding a proposed additional audit area, the  
14 Chief Auditor may bring an item before The School  
15 Board seeking approval to amend the Audit Plan.

16 So I guess if we replace "may perform this  
17 work upon consultation with The School Board  
18 Chair" with "the Audit Committee", replace  
19 "School Board Chair" with "Audit Committee", and  
20 then wherever it says "School Board Chair" put  
21 "Audit Committee" and then it still has to go to  
22 the board for approval would solve the problem.

23 MS. FERTIG: Instead of the last sentence  
24 that says, if there is a conflict or lack of  
25 concurrence, I think you have to put in there an



1 absolute under any circumstances the audit  
2 committee plan -- the audit plan can only be  
3 changed by a vote of the board corporate.

4 DR. LYNCH-WALSH: Yeah.

5 MS. FERTIG: I mean, if they vote for the  
6 plan in the first place, they should be the one  
7 to change it.

8 DR. LYNCH-WALSH: Absolutely. So any  
9 reference -- because it shouldn't matter if the  
10 board chair agrees or not.

11 MS. FERTIG: Agrees or not; exactly. Again,  
12 this is policy, and that's a slippery slope.

13 MR. JABOUIN: I did get that first change as  
14 far as changing it to "School Board Chair".

15 MS. SHAW: So all three "School Board Chairs"  
16 should be changed to "Audit Committee".

17 MR. JABOUIN: Okay. So that is a change that  
18 I have.

19 DR. LYNCH-WALSH: Right, but then --

20 MS. FERTIG: The next change -- the next  
21 change is that any change to the audit plan, I'm  
22 looking at your last sentence here, has to be  
23 made by the board corporate, however you want to  
24 phrase that.

25 MR. JABOUIN: Okay. So that would be

1 additional wording, any change to the audit plan  
2 has to be approved by the board corporate.

3 MS. FERTIG: Yes.

4 DR. LYNCH-WALSH: So regardless of the --

5 MS. FERTIG: So that no one person can change  
6 the plan.

7 DR. LYNCH-WALSH: Nor can the audit committee  
8 change it without the board corporate.

9 MS. SHAW: Exactly.

10 MS. FERTIG: Approval.

11 MR. JABOUIN: Okay. So noted.

12 DR. LYNCH-WALSH: So that last sentence,  
13 regardless of whether there is conflict or a lack  
14 of concurrence with the Audit Committee regarding  
15 a proposed additional audit area, the Chief  
16 Auditor must or shall, whichever's the highest  
17 level, bring the item before The School Board  
18 seeking approval to amend the Audit Plan.

19 MR. JABOUIN: Okay. That would change by  
20 substituting "Audit Committee" over "The School  
21 Board Chair" there.

22 Okay. So noted.

23 MS. SHAW: Second.

24 MR. MEDVIN: Vote. All in favor?

25 COMMITTEE MEMBERS: Aye.

1 MR. MEDVIN: Opposed?

2 (No response.)

3 MR. MEDVIN: The suggestion carries.

4 Okay. Thank you all for sticking around. I  
5 think that's it.

6 DR. LYNCH-WALSH: I have a brief comment.

7 MS. SHAW: I have a brief comment.

8 MR. MEDVIN: I thought you had to run, but  
9 make your comment.

10 MS. SHAW: I do, but I have a comment first.  
11 So he's already gone, I think we need to look at  
12 our policy in terms of voting -- the position --  
13 we also need to look at how the nominating  
14 committee actually operates. I know in other --

15 MR. MEDVIN: Bye-bye. Thank you.

16 MR. JABOUIN: Thank you, Ms. Ighodaro.

17 MS. SHAW: I know in other of my committees,  
18 whether it's in the district or outside of the  
19 district, the nominating committee usually has an  
20 opportunity to, I guess, consult with others to  
21 see if there's anyone else interested in the  
22 position, or, if they're aware, they show up at  
23 the meeting and let the nominating committee be  
24 aware that they are interested in the position.  
25 But in terms of -- in terms of today, you know,

1 I -- as the person who presented the slate, I  
2 think it was a slate, I think, my word is my bond  
3 and I'm part of the nominating committee, I'm  
4 presenting to the board the selection of the  
5 person, so for me now to go back and vote  
6 otherwise, I think that would be -- if you're  
7 looking at me and saying, well, you know, she  
8 doesn't have any level of -- she just changed her  
9 mind on a whim, and I want to make sure that it's  
10 not seen that way if I had decided that I was  
11 going to vote for Dr. Nathalie Lynch-Walsh versus  
12 --

13 MS. FERTIG: I would like to say that we  
14 announced the nominating committee at the last  
15 meeting. It was publically advertised. We had  
16 people who were not on the nominating committee  
17 at our meeting. So I -- I believe that that is  
18 built in and, you know, I -- I did not anticipate  
19 today, but if I could go back I would just do  
20 something else, you know, because I personally  
21 feel that there were a lot of comments that I'm  
22 not there in person to defend myself. But be  
23 that as it may, we announced the meeting at the  
24 last meeting. We advertised the meeting. We  
25 sent out notice to members of meetings and some

1 members showed up to our meeting that were not on  
2 the nominating committee. So I don't know, in  
3 view of that, how -- what you do. I mean, we  
4 could have gotten a note from -- we regularly get  
5 emails from committee members in between when  
6 they have information to convey.

7 DR. LYNCH-WALSH: I think the issue is  
8 determining eligibility and what has been done.  
9 Because had I known that showing up might have  
10 changed the course of action then I might have  
11 rearranged part of my morning.

12 MR. MEDVIN: I think what you're saying is  
13 that the procedure should be more formalized, be  
14 it in the bylaws or what have you, as far as his  
15 possible successor.

16 DR. LYNCH-WALSH: I think it may be. It  
17 never occurred to me that one needed to show up  
18 to even be considered.

19 MR. MEDVIN: I don't think that's the real  
20 issue, I think --

21 MS. FERTIG: You could have -- you could have  
22 submitted an email.

23 DR. LYNCH-WALSH: I didn't really think of it  
24 because I'm relying on the nominating committee  
25 to go, okay, which of us has been here and hasn't

1       been vice chair. I honestly did not expect that  
2       would not be a consideration.

3           MS. FERTIG: That has never -- that has never  
4       been the way it's happened.

5           MS. SHAW: I think I have the floor.

6           DR. LYNCH-WALSH: Sorry.

7           MS. SHAW: You guys are taking it over from  
8       me like I'm a three-year-old and I can't speak.

9           MR. MAYERSOHN: Oh, you can speak.

10          MS. SHAW: Thank you. So my point being this  
11       is, yes, being on a nominating committee you  
12       don't have all of the information in terms of  
13       length and time and all of this other  
14       information. You're basing it based on there are  
15       three people making a decision that doesn't  
16       necessarily mean, or five or whatever the case  
17       may be, that doesn't necessarily mean you have  
18       all of the information. But once you come here  
19       and you present a slate, now, other information  
20       is coming to light. So there needs to be,  
21       whether it's inviting those folks to come or  
22       inviting interested to showing up at the meeting  
23       or whatever the case may be, I'm just saying we  
24       just need a better process. Because just -- it  
25       just didn't really look good. My vote wasn't

1 going to change just because I'm the one who's  
2 presenting the slate and the person that I'm  
3 presenting, but then there's another opportunity  
4 to look at someone else. That's all I'm saying.

5 MR. MEDVIN: My suggestion is, we have a year  
6 to do it again, to review the bylaws and, I  
7 think, modify the procedures.

8 DR. LYNCH-WALSH: You don't necessarily have  
9 a year. Keep in mind come November this could  
10 all be getting done again.

11 MR. MEDVIN: That's true.

12 DR. LYNCH-WALSH: You've got to look at who's  
13 appointing whom. I did and I go, oh, well this  
14 is all moot because who knows what November's to  
15 look like.

16 MS. SHAW: I'll still be here but most of you  
17 won't be.

18 MR. MAYERSOHN: You never know though.

19 MS. FERTIG: Well, whether we're there or  
20 not, I would just like to say that there's never  
21 been, I don't know, however many years I've been  
22 on the committee, there has never been a time  
23 when it was done as a rotation. And for many,  
24 many, many -- I remember when I came on the  
25 committee, Dr. Mack told me that he was the chair

1 and that's the way it was.

2 MR. MEDVIN: Well, that was Dr. Mack.

3 MR. MAYERSOHN: Dr. Mack told us a lot of  
4 things that he was.

5 MS. FERTIG: No, I'm just saying, that's the  
6 way it was for a lot of years. So we can go  
7 forward and we can do anything we want, but I  
8 would tell you, that I think the assumption that  
9 it's always been a rotation is not correct.

10 DR. LYNCH-WALSH: It's the way it works on a  
11 lot of other committees.

12 MS. FERTIG: And that may be what you want to  
13 say. You may want to say that it rotates. And  
14 you may not.

15 MR. MAYERSOHN: Unfortunately, there's only  
16 four of us here, and Mary, but on the threat  
17 assessment audit that you guys are doing, do you  
18 look into that and kind of look at the -- match  
19 the discipline matrix? Because one of the things  
20 that the MSD Commission was pontificating is that  
21 statewide there's inconsistencies. So you may  
22 have like one county had behavioral threat  
23 assessments, maybe they had two per thousand  
24 students and another one had 25 per thousand  
25 students, so aligning it to -- because, again,



1 you're looking at it from a compliance  
2 standpoint, was X taken, was X done, was Y done,  
3 you know, through the thing. You're not  
4 necessarily looking at, were they missing doing  
5 behavioral threat assessments for an offense  
6 that, depending upon how that offense is  
7 categorized from a discipline matrix standpoint,  
8 might have either been on that borderline of  
9 whether to do the three assessments or not?

10 MR. JABOUIN: Yeah, so the discipline end,  
11 it's different though. They tie and they're  
12 related, but the threat is looked at --

13 MR. MAYERSOHN: That's what I'm saying.  
14 There are cases, because this also tied into  
15 SESIR incidents. So when you have an incident  
16 where somebody says, well, it's a battery, which  
17 is a SESIR incident, but a fight may not be. So  
18 depending upon how it's categorized at that time  
19 would determine, you know, what's being done. So  
20 that's -- that's the point I'm trying to make.

21 The MSD Commission is, I guess, tentatively  
22 going to meet and form a committee and come up  
23 with guidelines to kind of help facilitate it,  
24 but I just wanted to make you aware.

25 MR. JABOUIN: So the discipline -- yeah,

1 thank you. The discipline is the next phase of  
2 that on that end and it should tie into the  
3 district's discipline matrix on that end. And  
4 then you have the SESIR reporting and then there  
5 also are incidents that are happening that are  
6 below the SESIR threshold. There's also  
7 progressive -- that's all part of the like  
8 evolution of the testing on that end. So that is  
9 important, definitely.

10 But as far as this particular audit done by  
11 RSM, it's going over the attributes that are in  
12 the policy and the attributes that are in the  
13 procedure.

14 MR. MAYERSOHN: Right. That's what I'm  
15 saying. That's compliance for behavioral threat,  
16 but it doesn't necessarily take into a student  
17 who, you know, again, is a harm to himself or  
18 others is that there may be incidents that kind  
19 of rise to that level but are not categorized at  
20 that level. So it could be, you know -- and,  
21 again, I don't have the discipline matrix in  
22 front of me, but there may be incidents that are  
23 that tenuous area, so to kind of look at how many  
24 incidents are there. For example, let's say,  
25 and, again, I don't know, but it could be that

1 this month there have been, you know, 25  
2 behavioral threat assessments but there are those  
3 outliers that could be conceived as behavioral  
4 threat assessments.

5 MS. SHAW: But my problem with that though  
6 is, and I don't mean to cut you, is that as long  
7 as we are applying the discipline matrix across  
8 the district, all of the schools, east versus  
9 west, north versus south, and the center,  
10 everywhere, I don't have a problem with that. My  
11 problem is when certain schools are applying  
12 different discipline matrix to students versus  
13 other students where a good student may get into  
14 trouble today, just one incident, but now they  
15 become the outlier on, you know, on the report.  
16 And when you're doing a comparison, now that  
17 child is now labeled because of whatever reason.  
18 So that -- I mean, I think we should try to align  
19 it, but we've got to be careful, you know, in  
20 terms of how -- how we are applying it. I'm on  
21 the discipline matrix committee and I know it's  
22 continuously changing. But its' not whether or  
23 not we have a policy in place, it's how it's  
24 being applied across the district at the various  
25 schools.

1 MR. MAYERSOHN: Right. But I'm still talking  
2 about the idea of battery or something that,  
3 again, a battery, but it's not necessarily or --  
4 again, categorized however it may be across the  
5 board, I mean, that's a different scenario. I  
6 think, Mr. Jabouin, that's another scenario that  
7 he's looking at from a discipline matrix  
8 standpoint. But I'm looking about a threat that  
9 might have needed a threat assessment but is  
10 categorized as something else and not captured in  
11 a threat assessment. That's the challenge.  
12 That's kind of when I say the outlier --

13 MR. JABOUIN: That requires a skill set that  
14 a behavioral specialist would need rather than  
15 the auditors from RSM. So if there was, as  
16 you're indicating, Mr. Mayersohn, something that  
17 apparently should have been categorized as a  
18 threat, but it wasn't; right?

19 MR. MAYERSOHN: Well, that may be something  
20 that, again, as an oversight or as an ability to  
21 check is to go to Mr. Lozano and say, you know,  
22 out of what we've done how many incidents --

23 MR. JABOUIN: Yeah, and I think bringing him  
24 at the time of the report --

25 Ms. Shaw, what I wanted to mention to the

1 committee is, what we went over, the agenda item  
2 was essentially what was to happen on the August  
3 18th virtual meeting, so that meeting is no  
4 longer needed anymore and so we will cancel it  
5 from the calendar.

6 So thank you everybody for your comments. I  
7 will process them. I've got an inventory of all  
8 the board comments and everything they said and  
9 now I have what you said to take it to the next  
10 step.

11 Thank you everybody.

12 MR. MAYERSOHN: Motion to adjourn.

13 MR. JABOUIN: So there is no meeting on  
14 August 18th anymore because the committee was  
15 able to assist me today. Thank you.

16 DR. LYNCH-WALSH: Okay. I have a comment.

17 Policy 3400, Per Diem and Traveling Expenses  
18 for Board Members, Board Employees and Other  
19 Authorized Individuals, I'd like to discuss this  
20 at, well, I guess now we don't have August 18th,  
21 in light of the 100,000 that may be getting  
22 reimbursed to Admin for the Ritz Carlton getaway,  
23 there's a policy that dictates when you can get  
24 reimbursement and that's this policy. And since  
25 we are the audit committee I think it's important

1 that we weigh in on this policy and any revisions  
2 that need to be made. Because, essentially, you  
3 had a few hours of professional development  
4 sandwiched in between a lot of weekend activities  
5 that were not professional development. And then  
6 100,000 that could be reimbursed from taxpayer  
7 funds instead of employee pockets. And that's a  
8 problem, unless we're doing that for everybody.  
9 But it does tie into professional development.  
10 There are rules, but there aren't thresholds. So  
11 on any given day do we have 75 percent  
12 professional development and 25 percent fun  
13 activities and then you can get reimbursed?  
14 There's nothing like that in the policy now, so  
15 it leaves the door open to people interpreting  
16 it. They were gone, I think they had three or  
17 four nights. Now I think they're talking about  
18 reimbursement for two.

19 But still, the professional development  
20 occurred Saturday morning from about 9 to 12 and  
21 now it sounds like more 9 to 1:30, it depends on,  
22 you know, which interpretation. Friday night you  
23 could maybe make an argument for, but there's no  
24 arguing Saturday night for reimbursement. But  
25 it's my understanding that the intent is to

1 reimburse them for two nights and that's where  
2 they're getting the hundred grand from.

3 MR. MEDVIN: So it's a half price deal.

4 DR. LYNCH-WALSH: Well, they got it half  
5 price, but it's still a hundred grand. So --

6 MR. MAYERSOHN: It has nothing to do with  
7 half price. It's the optics.

8 DR. LYNCH-WALSH: It's the optics. And when  
9 you're asking the public to, you know, approve a  
10 referendum that's double what they approved four  
11 years ago, you don't then turn around and cost  
12 taxpayers a hundred grand unnecessarily.

13 MR. MEDVIN: The optics are not good.

14 DR. LYNCH-WALSH: No. Okay. So Policy 3400,  
15 if we could be part of that review process. I'm  
16 assuming they're going to be revising it. It  
17 hasn't been revised in decades.

18 Thanks.

19 (Meeting was concluded at 1:36 p.m.)  
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REPORTER'S CERTIFICATE

STATE OF FLORIDA  
COUNTY OF BROWARD

I, Timothy R. Bass, Court Reporter and Notary Public in and for the State of Florida at Large, hereby certify that I was authorized to and did stenographically report the foregoing proceedings, and that the transcript is a true and complete record of my stenographic notes thereof.

I FURTHER CERTIFY that I am neither an attorney, nor counsel for the parties to this cause, nor a relative or employee of any attorney or party connected with this litigation, nor am I financially interested in the outcome of this action.

Dated this 15th day of August, 2022, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter



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